G R S IX 5]

Previous references

File No 86-13

1913

Serial Nos 18, 20 29
36

(Order)

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for June 1918

SUBJECT

Audit report on the accounts of the Chamarajendra Technical Institute Mysore

M Gwyer
29/3/20

W D 12 0—GPB—30 000 28-1 19

GENERAL AND REVENUE SECRETARIAT

(Edn)

NOTES

Edn File No 86-13

FILE HEADING

Audit report of the Accounts of the Chamarajendra Technical Institute

From

The Comptroller

No 5979 / Dated 21 3 14 Received 24 3 14

Diary No	Enclo	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

Adverting to G O dated 11 2 14 directing a special audit of the accounts of the Chamarajendra Technical Institute for the years 1911 12, 1912-13 and first half of 1913 14, submits a copy of this letter addressed to the I Gl forwarding for necessary action a report of certain irregularities noticed by him

Asks compliance with NOTES AND ORDERS Sreenivasaiengar on the accounts of the Institute, and forwards also a copy of the report of Mr Sreenivasaiengar, for information of Govt

1) The report from the I Gl of Education in the matter may be awaited

86 13 14 Sg

2) The I Gl in his letter dated 25 3 14 (vide Separate) has reported that on account of the various irregularities

NOTES—First Sheet.

GPB—35 000—1 6 12

(2

5766

C R S 12]

General and Revenue Secretariat | Edn File No 86 of 1913

Serial No

irregularities disclosed in the audit report he has directed that by Rama chendra Rao Saheb (Sub pro tem) of the Institute should work under the orders of the Head masters of the Engineering school until final orders are passed on the audit report

(1)
7/4/14

(3) The DI may perhaps be asked to obtain & submit the explanation of the Supt on the points touched in the Audit Report with his own remarks after needful enquiries

Secy Edn & A)

Sd/
9/4

(4) The Comptroller has written to the Director of Edn & the DI must naturally take action We may await his communication

1st member)

GSB
11/4

11/4/14

(5) Has any communication been received on this since?

(Ist Assistant File
Sd/)

Asst IV)

31/7/14

NOTE—Contn sheet

GPB—60 000—7 [illegible]13

G. R. S. 12]

General and Revenue Secretariat | Edn File No 86 of 1913

Serial No

(6) Edn file containing G.O. as noted is pubd (as linked file)

7/8/14

(7) The D.G. of Education has letter No 12403 dated 25.3.1914 in the linked file. that an account of the serious irregularities disclosed in the audit report he had directed Mr. K. Ramachendra Rao to work under the orders of the Head Master of the Engineering School pending final orders on the audit report this communication was recorded and the D.G. was informed (in this office order No. 10776-8 dated 27.4.1914) that the audit report and the action taken thereon by the D.G. is awaited. no such report has been as yet received) and in spite of reminder issued in the matter. that reminder is under issue in that file-reminder

Subd

Pended hence 1/7/8

1914

Sec'y / Edn

10/8

The D.G. may be written to in the matter

1st member) 12/8

Please write D.G.

Sec'y 11/8/14

NOTE—Contn sheet

GPB—60 000—7.11.13 a letter accordingly written to the Director

For further note, please see linked file 17/2

file 86/13 Sl. 2 of 24 10/8

GENERAL AND REVENUE SECRETARIAT

(Edn)

NOTES

Edn File No 86 13

FILE HEADING

Audit of the accounts of the Chamarajendra Technical Institute

From

The D Gl of Education

No 12423/645 Dated 25 3 14 Received 30 3 14

Diary No 5564 | Enclo nil Spare Copies nil | Serial No 20

BRIEF ABSTRACT OF LETTER

States that as the recent audit report of the accounts of the Industries and crafts Section of the Chamarajendra Technical Institute discloses certain serious irregularities the Rama Chandra Rao, Sub proln Supdt, has been asked by him to work under the orders of the Head Master of the Engineering School until fresh orders NOTES AND ORDERS are passed on the audit report and requests approval of his action

Draft Subd

S(II) 7/4/14

DS 8

Sec (Ex A)

3 (1st member)

SDO 9/4

4

Draft approved by First member 11/4/14

DRS 11/4/14

NOTES—First Sheet

SPZ

CPB—8 000—1 6 12

R S 12]

General and Revenue Secretariat

Edn File No 81 of 1913-14

Serial No	
24	Note DG of Edn compln ~~& Chf. Engr~~ 10776 & 9 27 4 14
	Approves of the DG's action
36	From the same Nr 13029/570 & 1 2 15
	Submits a report of the actn taken on the audit [x] report
	5 The DG states that a complete Investigation of the several irregularities was made by himself assisted by Mr B Srinivasa Iyengar Asst compln
	It is said that some of the irregularities are comparatively of minor consequence and they require only a passing notice while in two or three cases the DG admits that the action of ~~ex~~ Supdt of the Inst is ~~not~~ open to quest. Several irregularities are said to have been connected with transactions carried on in previous years when there were other Superintendents The DG has also admitted that Mr Ramachandra Rao was to some extent negnal to the management of the Institution where he found himself suddenly placed in the position of the Supdt
	7 The DG has recommended that Mr Ramachandra Rao may continue in his

[x] The repl is in the linked file RR K

NOTE—Contn sheet

GPB—60 000—7 11 13

Serial No

present capacity — only a nominal Supt doing the duties of an Asst Supt and reverted to his post as Asst Supt after a permanent Supt takes charge of the Dept

2 The appt of a permanent Supt is separately under consideration

Submd for orders

8/9/13 W/ Sec/ The enclosed file contains the 15 2 15 report of the audit officer.

Before considering the question from the administrative standpoint it will probably be useful to have the Comptroller's personal views on the matter

1 The charges against Mr Ramachandra Rao though not as serious as will be judged by a mere perusal of the audit report appears to be still somewhat serious and worthy of further consideration ~~Shd be~~ According to the I O Mr Ramachandra Rao has not satisfactorily explained the omission to credit Rs 47-11-3 being the proceeds of the sale of certain articles on 15-10-13, till the omission was pointed out by the auditors and he is further guilty

NOTE—Contn sheet

1437

R S 12]

General and Revenue Secretariat | Edn File No 81 of 1913-14

Serial No	
24	Note DG of Edn compln & Chf. Engr's 10776 & 9 27 4 14
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36	From the same Ofr 13029/570 & 1 2 15
	Submits a report of the action taken on the anon X report
	5 The DG states that a complete Investigation of the several irregularities was made by himself assisted by Mr B Srinivasa Iyengar Asst compln
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	7 The DG has recommended that Mr Ramachandra Rao may continue in he

X The repl is in the linked file

NOTE—Contn sheet

GPB—60 000—7 11 13

R S 12] 1831 6

General and Revenue Secretariat | Form File No 86 of 1913

Serial No

present capacity — only a nominal Supt doing the duties of an Asst Supt and reverted to his post as Asst Sup after a permanent Supt takes charge of the post

8 The appt of a permanent Supt is separately under consideration

Submd for orders

8/9/13 SV/14/9/13 C The Embodied Contains the 15/2/15 report of the audit officer

Before considering the question from the administrative standpoint it will probably be useful to have the Comptroller's personal views on the matter

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NOTE—Contn sheet

1437

GPB— 5 000—2 11 14

Serial No

case management

11 Mr Ramachandra Rao's explanation however, is not very relevant in some respects, and it has to be ascertained how far they are acceptable from an account point of view before an clear analysis of it can be attempted

Sub[d] for orders

17/2

Sec[y] 12

The Comptr may be consulted

CSR 24/3/15

13 Forwarded unofficially to the Comptroller for favour of opinion

By order

24/3/15 By Secretariat

14

This file is sent to me for my personal opinion as to how far (1) the irregularities noticed in the audit of the accounts of the Chamarajendra Technical Institute are serious and,)(2) the explanation offered by Mr M Ramachandra Rao, the Superintendent, in justification of his conduct may be accepted as satisfactory

EDA 2 0 113-141

Serial No

(2) Of the several items of irregularities mentioned in the opening paragraphs of Mr Srinivasiengar's special report dated 7th March 1914, 7 in number, the Inspector General of Education disposes of the first five as being of comparatively minor importance and requiring only a passing notice Though considered by themselves, they may not appear to be very serious irregularities, yet the admittedly lax practices of

(1) getting supply of fi e-wood by the Superintendent for private use from the same contractors who supplied fire-wood to the school and not always on cash payment, and,

(2) giving orders for the supply of fuel to certain contractors outside Mysore on other than formal communications, coupled with the circumstance hat there existed large deficiencies in the stock of fuel as between the book balance and the actual stock not properly accounted for, throw a heavy burden of proof on the Superintendent in respect of the important irregularity connected with the 2 suspicious entries of stock of fuel of 14 86 tons and 24 tons on the 9th and 30th June 1913 respectively (Item No 7) The conclusion arrived at by Mr Shama Rao on this point is as follows --

'The

NOTE—Contn sheet

Serial No

'The entry (of receipt of 14 86 tons on 9th June 1913 and of 24 tons on 30th June 1913) is not free from suspician, though there is no positive proof that it is the outcome of a deliberate attempt on the part of the Superintendent towards deception'

(3) But the following facts are significant and deserve consideration ---

(1) Of the 6 waggons of fuel consigned by rail from Closepet to the address of the Superintendent, Mr M Ramachandra Rao, and taken delivery of through his peon Kama on the dates noted in the margin it is alleged that only 2

10/15th April 1913 2 waggons---1 waggons ~~are on~~
14/16th April 1913 2 waggons---1
5/7th May 1913 1 waggon
13/15th May 1913 1 waggon on the 13th

and another on the 16th April 1913 were accepted on behalf of the school, and that the other 4 which contained bad wood were disposed of privately by the Contractor

(2) The statement made by the Superintendent before the Inspector General of Education at the time of his local enquiry that the wood of the rejected waggons were disposed of privately by the Superintendent himself has, in his written statement, been explained away as a mistake and as having been made in a confused state of mind

(3) There has been a delay of about 2 months in

Serial No

in entering in the accounts receipt of the 14 86 tons of fuel till 9th June 1913 when the Contractor's claims on this account as well as for several other waggons of wood supplied by him were settled, and the suspicious character of the entry in the Store and Voucher books ~~a~~ made by the Store-keeper Murty Rao is admitted

(4) On what dates and how the 2nd quantity of fuel in question viz , 24 tons (representing the quantity consigned in 4 railway waggons) paid for by the Superintendent on 30th June '13 and entered in the stock book against that date was actually supplied by the Contractor has not been satisfactorily explained

~~15~~ In short, in the explanation offered by the Superintendent, lengthy as it is, sufficient evidence is not forthcoming to show that the large quantitiy of 38 86 tons of fuel alleged to have been obtained on behalf of the school and paid for an 9th and 30th June 1913 was actually received in the school premises and taken to stock and that the same was properly utilised on behalf of the school

~~4~~ In regard to the omission to credit the sum of Rs 47--11--3 received as proceeds of articles sold on 15th October 1913 till the omission was pointed out by the auditors (No 2

G11—7000 26 11

page 3 of Mr Shama Rao's letter and dealt with in para 5 (3) and 6 in the printed audit note of 1914) Mr Shama Rao has rightly observed that the explanation offered by the Superintendent that the money was kept in a wooden box and that the fact was lost sight of in the pressure of work--is ~~a strange~~ a along and that the Superintendent's conduct is open to question

The fact is that, as noticed in the first audit report of the school , para 20 (7), Mr Ramachandra Rao has not admittedly been in the habit of regularly verifying the actual cash balance on hand with the cash book balance, that deficiencies have often been found in the school cash and that they have been made good by him

The omission to bring to credit in the cash book the sum of Rs 47--11--3 pending the items being traced appears, therefore, to be a serious irregularity, which deserves to be severely noticed

1.6) £5 D Likewise the record of payment of 62--12 -9 (Item 6 of Mr B Srinivasiengar's special report of 7th March 1914) on the 25th March 1913 to Rahiman and Co , made in the cash account of the School without obtaining a proper voucher from the firm in support of the debit is also a serious irregularity from an account point of view---Mr

Serial No

Mr Shama Rao disposes of this item lightly on the ground that the proprietors of the firm on being written to by the Inspector General acknowledged the payment and sent a receipt

The receipt granted by the firm shows that payment was made to them in August 1913 while the money was drawn from the Treasury and recorded as paid to the firm in the school books on 25th March 1913 with the detailed contingent bill sent to the Comptroller's Office through the Inspector General of Education to account for the sums drawn in the month of March 1913, only an unsigned and unstamped voucher was forwarded Why payment of the money drawn on 25th March 1913 and recorded as paid in the books of the school on that date was not actually made to the payee till 5 months after, and where the money was during the interval have not been explained The irregularity is serious enough

17) 16) It seems that the irregularities above-mentioned are of sufficient importance and the conduct of Mr Ramachandra Rao is so blameworthy as to demand more severe treatment than what is recommended by the Inspector General of Education who desires to have Mr Ramachandra Rao reverted to his permanent post as Assistant

NOTE—Contn sheet

1839

13

G R S 12]

General and Revenue Secretariat | File No 56 of 1913

Serial No

Assistant Superintendent as soon as a permanent Superintendent is appointed and in the meantime to have him continued as only a nominal Superintendent doing the duties of a Superintendent under the Secretary, the Committee of management of the Chamarajendra Technical Institute /

SDV/-

J Chamaraj
Comptroller

Phms 1661/16-15

Comptd 20/5/15 18/5/15 Put up Subd 6/6 20/5/15

19) Mr Ramanathan may deal with this & return from leave & put up a clear note &

20) The words for Consideration are exhibited in the statement on the next page for facility of reference

CSJ 14/5/15

NOTE—Contn sheet

GPB—2 000—2-31

C4

G R S 12]

General and Revenue Secretariat	File No	of 191	
Nature of Charge	Supdt's explanation	I G's opinion	Comptroller's opinion
Getting firewood for private use from the Distribute Contractor and omission to enter in the Stock Register fuel purporting to have been Consigned for the Distribute (Pages 21 to 23 of Dr Srivastava's Enquiry Report)	Nil	The transactions might have been bonafide but the Supdt should have avoided them (Page 2 of the letter)	1 to 5 Individually Considered each of them may seem trivial but their cummulative effect appears in the light of Item 7 (which is very grave) and the Supdt's Conduct deems to be severely noticed (Para 14 of the notes)
2 Indenting for large Quantities of fuel even with large quantities on hand (Pages 23 to 24 of the report)	Nil	Might have been done to avoid shortage in season when fuel cannot be got (Page 2 of the letter)	
3 Ordering for fuel from absentee Contractors otherwise than by formal Communications (Page 24 of the report)	Nil	~~An incompetency~~ Laxity in adm which prevailed from earlier times (Page 2 of the letter)	
4 Deficiencies not accounted for & wastage & Drying not Systematically Calculated (Paras 11 to 16 and Paras 24 to 25 of the report)	Shortage in stocks was due to — 1 Crude methods for weighment in the Distribute 2 Fierce drying of fuel & Consequent heavy drying 3 petty thefts in the fuel yard 4 wastage in Chips which happening the drying charges only 11% for the year against 22.5 & 35.6% in the previous 2 years (Pages Nos 35 to 41 of the Explanation) Was necessitated by increase of price of fuel (Paras 5 to 7 of letter & Note)	Some allowance must be made in this respect on account of nature of wood, amount of moisture and number of days it was stacked etc Barring a little laxity on the part of the Supdt the deficiency does not call for severe notice (Para 2 of the letter) Corroborated by independent enquiry (Para 2 of the letter)	

NOTE—Contn sheet

5 Running rate for fuel (Paras 18 to 20 of the report)

GPB—20 000—30-6 15

15

R S 12]

General and Revenue Secretariat	File No	of 191

	Serial No			
Item 6 (Alleged) ~~false~~ payment of Rs 62 12 0 to Rahuman & Co not supported by without vouches (Para 17 & 18 of the Report)				
Superintendent's Explanation	9	9 o Queries	Comptroller's Query	Secretariat Notes
I have sent a stamped receipt subsequently (Para 42 of the Explanation)		Payment has been made The proprietors of the firm are being written to have acknowledgment sent a receipt (Page 3 of the letter)	The irregularity in serious Money was drawn on March 13. the unsigned receipt with the D C Bills the receipt subsequently got endorsed payment 5 months later i e August 13 Where was the money in the interval ? (Para 16 of the notes)	Explanation to Wholly unsatisfactory

Item 7 Payment of Rs 3 10 4 0 for two fictitious receipts of fuel (Para 3 & 17 of the report)

The transactions were all bona fide The receipts were not fictitious The arguments of the Govt are based on ~~erroneous~~ data, and ~~are~~ are due to ignorance ~~actual~~ of ~~the~~ practice Munshi law whose evidence is relied upon is an unreliable, untrustworthy fellow (Paras 2 to 34 of the Exp[n])	The audit office conclusions are based on an insufficient understanding of the practice of working up the stock book and the causes of large drayage & shortage (Para 3 & 4 of the letter)	Sufficient evidence has not been adduced to prove that the so called receipts of fuel Orr 9 6 13 & 30 6 were fictitious (Para 14 of the notes)	The explanation is not full & convincing It is probable that the practice of the Dresser Sergeant & Regimental Quartermaster Sergeant even without real delivery gave too strong a colouring to an otherwise bona fide transaction

Item 8 Cancellation of Credit Rs 47-11 3 was not pointed out by the Auditors (Para 5(3) of the Printed audit note)

The money was in another box Had them book right off for ~~refund~~ credit (vide Separate expl[n])	Explanation appears to be a strong suspicion cannot be open to question (Page 3 of the letter)	A serious irregularity deserving severe notice (Para 15 of the notes)	Quite so

NOTE—Contn sheet

GPB—20 000—30-6 15

R S 12]

1839

General and Revenue Secretariat | Eedn File No 86 of 1913

Serial No 21

It appears inadvisable for me to do more than merely present a precis

It has however to be noted that the Supdt's explanation about the Dryage not being extraordinarily high, in 1912-13 and it was only 11 % of the tons is undoubtedly unacceptable

The largest quantity of fuel during the year was bought only during the last quarter of the year and an appreciable part of the Stock bought during the year remained over on 30 6-13

Even according to the explanation the period of time during which fuel is Stocked has a direct effect on the Shortage, & other things being equal, the Dryage should have been less in 1913 than in previous years, or the Dryage should be worked per 'ton-day' if such a term may be used

Submitted for orders

Sd/22 Eddn

15/5/16

I have perused this file I think under the circumstances

not see any reason why this file should have been delayed so long for further information was received with the case or the 16th

NOTE—Contn sheet

GPB—20 000—30 6 15

1829 14

1

R S 12]

General and Revenue Secretariat | File No | of 191

Serial No

The whole correspondence may be read & recorded with some remarks on the Conduct of the persons employed in the Superintendence of this Institution as well as of the Institution

[redacted]

23 Mem. had of a long & pp enumerating all the facts

24 Draft returned

Rec'd from Mr Swabey 25/2/15

Rec'd back 27/2/15

Draft returned 2/4/15

Mem. before my leave for the Hills. Have been engaged in Financial affairs

15/4/15

NOTE—Contn sheet

(11—0000) 1,41

14

3282
17/4

Draft reply

This file is sent to Mr Campbell for
observations his personal opinion as to whether
1) the explanation tendered in the audit
account of the Chamarajendra Technical
Institute are serious and —
2) the explanation offered by the Chamarajendra Technical Institute should be accepted as satisfactory

2 Of the several classes of irregularities
noted in the following paragraphs of the
Special Inspection Report dated 23 1914
— in number the Inspection Journal of
Education visits of the fiscal four as
far as of the paragraphs in question
and requiring only a passing notice.

The Council by themselves they may not
offer any serious irregularities, yet
the Committee has practically of —
1) Selling of the Office wood by the Superintendent
for purchase from the same Contractor

Supdt L A

I cannot trace the seven irregularities dealt with by the Hy as such in the audit note para 2 referred to by him seems wrong Can you refer each of the seven points dealt with by him to the audit note?

M Rao P
6/4

SW para 2 of the Spl visit report after the visit
H P 7/4

Re re alleged irregular sale of certain quantities of wood
38 86 Lms —
No 7

Transferred to Records for favour of typing
rh 7/4/15

which supplied fuel wood to the school and
not always on each shipment and
2) for any orders for the delivery of fuel
to Contractors a book allowance or other
than formal communication
Coupled with the circumstance
that there existed large differences
in the stock of fuel as between the
book balance and the actual stock,
not properly accounted for,
throw a heavy burden of proof on
the Crown in respect of amount
the misstatements disclosed connected
with the 2 suspicious entries of No 7
stock of fuel of 14 86 tons and 24 tons
in the 9th and 30th June 1913 respectively (Item no 7)
The Commissioners arrived at by the
learned Rec the finding as appears
The entry (of receipt of 14 86 tons on 9 6 13
and of 24 tons on 30 6 13) is not free H Q
from suspicion there is no further
proof that it is the outcome of a deliberate
attempt on the part of the suppliers to
deception

3 B (- The following facts are Undisputed and do not require elucidation -

(1) That the Managers of the Crayford Higher Elementary School, in Kansal Lane Road, did on the dates mentioned in the margin thereof allow Walter G. Wagstaff to leave the School, and subsequently to be employed by Messrs Cullam & Woodhead Contractors, building operations in the Crayford Valley, during the School hours of attendance on the 13th and subsequently on the 16th April 13 when a Scholars Holiday was granted by the Managers of the School, and that on the other days mentioned in the margin hereof the said Walter G. Wagstaff was absent from the School without any authority from the Managers -

10/13	4 - 1913	2 afternoons	1/2
14/16	4 - 13	2	
5/7	- 5	13	1
13/15	- 5 -	13	1

Paras 8, 9, 11, 12 & 28 of the Supplemental Affidavit Flag - R

(2) The Statement made by the School Keeper the Inspector General of Education at the time of the Local Enquiry that the record of the said Wagstaff's attendances at School previously to the September Holidays was not to be relied upon, and that the Truancy Officer would have explained away as a mistake and as having been made in a confused state of mind -

& R (Page 8 bottom marked X)

(3) There has been a delay of about 2 months in entering in the accounts

Receipt of No 14 86 tons of fuel the
9-6 13 when the Contractors claim as
this account as well as for a small
other wagons of wood supplied by him
were stolen and the Inspectors
Character of the entry in the Store
and Voucher books are contradicted
made by the Storekeeper Mr Glass para 25
is admitted -

4) On what dates and how
the 2nd quantity of fuel in question of
4 tons (representing the quantity
conveyed in 4 railway waggons) passed from
the Supplier on 30 6 13, and
stood in the Stock book against
which date was actually supplied para 29
the Contractor has not been
to fairly explained -

Short & explanation offered by
Supply lengthy as it is, sufficient
cause is not to be found for
it - the large quantity of 38-86 tons
fuel alleged Mr Mann been obtained on
behalf of the School and passed for on

9 Dec 30 6 13

Inspection Branch

47 11 3

("WO-(2) Page 3
of the Shaw Standstill
Agreement 5(3)(b)+6
& dealt with in the former
and note of
1914-)

noted
WOs pleased
Charles

May & M
P Lancelin Knight

Inspection of the Accounts of the School

Inspected on 15 10 13 The Accounts were found to be in the hands of the Schoolmaster who explained that the Expenditure of the School is all by Cheque - that there is very little in the way of Petty Cash and that the School Funds, apart from the Capitation Grant, are derived from Subscriptions.

The Cash Book is kept as directed in the Code & Part of the School para 20 (7) The Receipts have to be compared with the Bank Pass Book & the Cash in hand with the Cash Book balance. The Receipts may be classified under the following heads:-

1. Capitation Grant
2. Subscriptions
3. Entrance Fees
4. Interest on Investments
5. Miscellaneous

The Capitation Grant Account is kept in the Cash Book & the Receipts are entered as received. The Subscriptions are collected by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque. The Entrance Fees are collected by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque. The Interest on Investments is received by the Secretary & Treasurer & is entered in the Cash Book on the receipt of the Cheque. The Miscellaneous Receipts are received by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque.

The Cash Book is kept in the School & the Receipts are entered as received. The Subscriptions are collected by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque. The Entrance Fees are collected by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque. The Interest on Investments is received by the Secretary & Treasurer & is entered in the Cash Book on the receipt of the Cheque. The Miscellaneous Receipts are received by the Secretary & Treasurer & are entered in the Cash Book on the receipt of the Cheque.

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Vide also pages 5 & 6 of the printed answer vide Hay E

Item 6 of Rec B Smith's supplemental affidavit of 7 June Payments 62-12-9 & Rahuma & co's Account

No. (3) page 3 of the Shaw letter Hay C

Vide that they have been made good
q- & item -
The answer thing to enter
or in the cash book the sum of
we 47.11.3 finding the the cheque raised
on appears therefor the answer is
an - explaining - which discrepancy
is
owing entered
in
(4. 5- Likewise the record of
the payment of 62-12-9 on the
24 25th March 13 to
on Rahuma & co made in the
5 cash account of the School
on
in plant- oil among a prospe
the Vaucher & for the form in
5 support of the claim is also
in a demand requesting from an
the account paint- of view -
the Mr. Shaw has the discrepancy
Mr. Rahuma despite of this the explanation
on the ground that the prospectus
& the form in question to

Note Mrs Le Dun in the Office often -

15

The Inspector found according to the payment and receipt -

The receipt for 10/- was the only voucher found that payment had been made by them on August 1913 while the moneys drawn from the Treasury and received on hand by them in the School books on 25-3-1913 - With the detailed original bills submitted to the Examiner's office the file the Inspector found of the cattle were sent in to account for the sum drawn in the month of March 1913 ~~by~~ are unsigned and unstamped vouchers headed Loan Allowance to be forwarded - Only payment of Rs 3 / drawn on 25th March 13 and recorded as paid in the books of the School on that date was made actually made by the person till 5 months after, and when the sum was drawn the Tribunal have to be explained - The explanation

6. It seems that the employees

alone retired are superannuated

and the Order by the Nawab does

not so plainly as to demand

no more serious treatment than what

is recommended by the Inspectress of

Education, regarding the untrained

who desires to have Mr Ramachandra Rao remain permanently as well
as for as a permanent Supdt, appointed and in the meantime to have him
continued as only a nominal Supdt

doing the duties of a Supdt under

the Secretary the Committee of management

of the Chamarajendra Technical Institute

M.
7/4

18
5/4/1915

U

Edn 86-13

D57666

Serial

[illegible]

5779

No L A D 767

OFFICE OF THE COMPTROLLER MYSORE GOVERNMENT

Dated Bangalore th 18th March 1914

Enclosures {1 copy of letter 1 Report 13 Statements and 8 appendices} 2q

IV 239 1M 1147

From

Diwan Bahadur,
J S CHAKRAVARTI Esq MA
FRAS etc
Comptroller to the Government of
His Highness the Maharaja of Mysor

To

4 K R Srinivasa Iyengar, Iso M A
Secretary to the Government of Mysore
General and Revenue *Departments*

Adverting to Government Order No 7767-8/Edn 86-13-14 dated 11th February 1914 directing a special audit of the accounts of the Chamarajendra Technical Institute for the years 1911-12, 1912-13 and the first half of 1913-14, I have the honor to forward for the information of Government a copy of my letter No L A D 766 dated 13th March 1914 addressed to the Inspector General forwarding for needful action a report of certain irregularities noticed by the Assistant Comptroller Mr B Sreenivasa Iyengar in the accounts of the Institute

A copy of Mr B Sreenivasa Iyengar's report with its enclosures is also enclosed

I have the honor to be,

Sir,

Your most obedient servant,

JSchakravarti

Comptroller

M

Rec —Gl 17]

Department

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FROM

J S CHAKRAVARTI, ESQ, MA,
FRAS, etc,
Comptroller to the Govt of
H H the Maharaja of Mysore

To

ESQ,

Secretary to the Govt of Mysore

Dept

Dated

Despatched 21-3-

Received

No

Subject matter

5922 27

Letter No L A D 766-7 dated 18th March from the Comptroll Mysore Government to the Inspector General of Education in Mysore, Bangalore

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Adverting to my letter dated the 20th Februar 1914 intimating that as directed by Government, the audit of the accounts of the Chamarajendra Technical Institute has been taken up from the 20th February 1914, I have the honor to forward he with as an urgent matter, a copy of a report drawn up by Mr B Sreenivasa Iyengar, Assistant Comptroller, who examined the accounts of the Institute in the course of his tour of inspection at Mysore The report discloses the existence of very serious irregularities in connection with the fuel accounts of the pottery section of the school which seem to require very early departmental action and I shall be obliged by your kindl letting me know the action taken in the matter

A copy of this letter with its enclosures is also being sent on to Government for their information

"Copy"

A Balakrishnaiah

Examiner,
Record Department,
Comptroller's Office

18-3-1914

Edn 86-13
Legal 20

Edn 81]

OFFICE OF INSPECTOR GENERAL OF EDUCATION IN MYSORE

DS564

No 12423 / 645

Bangalore 25th March *191* 4

From Rao Bahadur
M SHAMA RAO Esq MA
Inspector General of Education in Mysore

To
C S Balasundaram Iyer Esq B A
Secretary to the Government of
His Highness the Maharaja of Mysore
Departments of Education & Agriculture
Bangalore

Sir

I have the honour to inform you that the recent audit repor on the accounts of the Industries and Crafts Section of the Chamarajendra Technical Institute Mysore having disclosed certain seri irregularities Mr Ramachandra Rao Superinterdent sub-pro-tem has been asked to work under the orders of the Head Master of the Engineering School who will be in charge of the Industries and Crafts Section in addition to his own duties until final orders are passed on the audit report I request that Government will be pleased to approve of my action

I have the honour to be
Sir
Your most obedient servant

M Shama Rao

Inspector General

ab GRS 131-13

[GRS 28]

2/4

Edu File No 86 13
Serial No 24

Diary No of letter replied to 5564

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Edu)

the 191

READ—

Letter No 12423/645 dated 25 3 1914 from the D G E of Education in Mysore stating that an accounts of certain serious irregularities disclosed in the recent audit report on the accounts of the Industries and crafts section of the Chamarajendra Technical Institute he has directed the Sub pro tem Superintendent Mr Ramachandra Rao to make over under

Date of issue 27 4 14

Signed by Mr A V Ramanathan

SUBJECT

GPB— 0 000—1 12-13

under the orders of the Head Master of the Engineering School who will be in charge of the Industries and Crafts Sections in addition to his own duties until final orders are passed on the Audit report and requesting approval of his action

Order thereon 10776-8 Edn 86-13 9274 14

Approved Govt award the result of the action under report taken thereupon (or the 29 Oct 1883

Sd/ Secretary to Govt
Edn Dept

Sd
B 7414

To

The Director of Education

The Comptroller

The Chief Engineer

11/4/14

G R S 26] 1418

File No
Serial No.

Diary No of letter replied to 5567

No 1768
Edn
717 & 11a

General and Revenue Secretariat
( )
the *191*

~~To~~

Date of issue 17 8 14

Signed by Mr A V Ramanathan

Dear Sir

In continuation of G O no 10776-87 Edn 86-13-24 the 27th April 1914 I am desired to enquire what action has been taken by you on the various irregularities disclosed in the recent audit of the accounts of the Industries and Crafts section of the Chamarajendra Technical Institute Mysore

I am favour of a very early reply requested

Yours Sincerely

SUBJECT

17/8 For Secy Edn
M Nanna Rao, Esq, M.A
I.G. of Edn

17/8/18

List of enclosures

pied by

amined by

3—2 000—1313

G R S 13]

Routine Notes

[To be used only for notes, requisitions, etc , not intended for permanent record]

OFFICE OF THE INSPECTOR GENERAL OF EDUCATIO
IN MYSORE

Bangalore 18th August 1914

D 1540

My dear Mr Ramanathan

Your D O No 1768/Edn of the 17th instant Regarding the irregularities in the Chamarajendra Technical Institute I assure Government that due action has been taken and that it will take a few days more before definite conclusions can be formed Some of the irregularities have been satisfactorily explained and in one case as the man concerned is dead there has been a little difficulty to verify the explanation given by Ramachandra Rao I have arranged to go over the audit note again with Mr Srinivasa Iyengar Assistant Comptroller who was absent from the station till a few days ago My report if sent now will not be complete I can also

N B —Should routine notes be written on small slip the notes must be copied or slips pasted o th s form

CPB— 0 000—29 6 14

1839

1915 SEC 151 Edn 86-13

Edn 82

OFFICE OF INSPECTOR GENERAL OF EDUCATION IN MYSORE

No 13029 / 570

Bangalore 1st February *1915*

Fr m

RAO BAHADUR M SHAMA RAO Esq MA
Inspector General of Education in Mysore

To

C.S Balasundaram Iyer Esq B A
Secretary to the Government of
His Highness the Maharaja of Mysore
Departments of Education and Agriculture
Bangalore

With reference to Government Order No 10776-8/Edn 86-13-94 dated 27th April 1914 and subsequent reminder thereon calling for a report of action taken on the audit report of the Chamarajendra Technical Institute Mysore I have the honour to inform you that a complete investigation of the several irregularities disclosed in the audit report including a personal examination of the various parties involved was made by me assisted by Mr B Srinivasa Iyengar Assistant Comptroller who audited the accounts of the Institute and the result of my investigation is embodied in the following report

The first four irregularities enumerated in para (2) of the audit report are comparatively of minor consequence and they require only a passing notice

(1) Getting supply of fire-wood by the Superintendent for private use from the very same contractors who supplied fire-wood to the school and the omission to enter into the stock accounts of large quantities of fuel purporting to have been consigned for the use of the school

the School,

The transactions connected with the supplies for private use

35'

might have been bonafide though the Superintendent should have avoided such transactions on account of his official dealings with the contractor.

The Superintendent in para 9 of his explanation copy of which is enclosed says that certain consignments of fuel ordered for the use of the school and received at the Mysore Railway Station were refused by him on the ground that the fuel was not of the accepted quantity and therefore not entered in the school accounts

(2) Indenting for large quantities of fuel even when there there was a large stock on hand and the consumption was normal and could be met out of the stock on hand -

It is possible that supplies of fuel are not readily available at all times of the year and moreover a large stock is reported to have been necessary to allow the wood to dry

(3) Orders for the supply of fuel to the contractors outside Mysore were not invariably sent by formal communication There was laxity in this case - a laxity which prevailed even in the days of the previous Superintendents

(4) Large deficiency found in the stock of fuel between the book balance and the actual stock at the close of each year not being properly accounted for and dryage and wastage not being calculated on a systematic or well-defined rule or under the orders of any competent authority -

Some allowance must be made for uncertainty of calculation in the matter of dryage which is the result of a number of variable causes - such as the nature of the wood the amount of moisture in it the heat of the sun and the number of days of exposure and so on Both Mr Srinivasa Iyengar and myself have however in going into the question found that barring a little laxity on the part of the Superintendent there was not such a deficiency as to call for serious notice

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Coming now to the question of the enhanced rate of fire-wood from Rs 8 to Rs 9 sanctioned by the Inspector General the Superintenden explanation that the market rate of fire-wood had gone high owing to the heavy demand at the Cauvery Reservoir Works was carroborated by independent inquiries made by me

The other three irregularities which may be said to be of a serious nature are -

(1) Payment of Rs 62-12-9 purporting to have been made on 25th March 1913 to one Pahiman & Co of Bangalore for fuel supplied in December 1912 not being supported by a proper voucher of the payee

(2) Omission to credit Rs 47-11-3 received as proceeds of articles sold on 15th October 1913 till the omission was pointed out by the auditors

(3) The alleged misappropriation of certain quantities of fuel amounting to 3886 tons (cost Rs 310-14-0) received on 9th and 30th June 1913

With regard to item No (1) it has been found on communication with Messrs Rahimon & Co that payment has been made The proprietors of the firm on being written to from this office acknowledged the payment and sent a receipt

I beg to invite your attention to the explanation of the Superintendent (enclosed herewith) with regard to item No (2) The explanation that the money was kept in a wooden box till the excess could be traced and that it was subsequently found to represent the deficiency discovered in the audit appears to be a story and the Superintendent's conduct is open to question

As regards item No (3) the fact appears to be that the practice of making entries of receipts only after payment is made has thrust all the receipts into the month of June and this in addition to an appreciably large quantity of shortage written off at the end of the year appears to have led the audit officer to suspect the genuineness

of the entries under discussion However the entry is not free from suspicion though there is no positive proof that it is the outcome of a deliberate attempt on the part of the Superintendent towards deception

In conclusion I may say that several irregularities were found to exist in the working of the institution - irregularities many of which were connected with the irregular transactions carried on in previous years when there were other Superintendents and for which the acting Superintendent Mr Ramachandra Rao could not be wholly held responsible It must also be stated that Mr Ramachandra Rao was to some extent unequal to the management of the Institution when he found himself suddenly placed in the position of the Superintendent by the transfer of Mr Subbusami Iyer elsewhere

The combination of the Tile Factory with the Technical Institute proved a very unsatisfactory arrangement and to some extent accounts for the irregularities traced after Mr Ramachandra Rao became Superintendent Now however the Tile Factory has been transferred to the Industries and Commerce Department the working of the Institute has considerably improved under the supervision of the Committee appointed by Government in their Order No 8834-40/Edn 462-09-24 dated 1st May 1913

Mr Ramachandra Rao has been divested of the management of the Institute as per Government Order No 10776-8/Edn 86-13-94 dated 27th April 1914 and he is at present only a nominal Superintendent doing the duties of an Assistant Superintendent Till a Superintendent is appointed to secure whose services steps are as is within the knowledge of Government being taken Mr Ramachandra Rao may I think continue in his present capacity and he may be reverted to his post as Assistant Superintendent as soon as the permanent Superinter-

Superintendent takes charge of the Institute

I have the honour to be

Sir

Your most obedient servant

Inspector General

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EXPLANATION

1 I beg to submit that I shall first explain the accusation against me contained in para 2 clause 7 which is "two items of receipts of fuel namely 14 86 and 24 tons entered as having been purchased (locally) on the 9th June 1913 and the 30th June 1913 respectively in the stock account and which were paid for on the said date do not appear to represent actual facts and a sum of ₹ 310-14-0 being the value of 38 86 tons appear therefore to have been erroneously charged to the School

2 The first ground alleged in support of this accusation is that I gave the fuel supply orders to others than Inayath Khan Whose transactions with the School commenced from a date anterior to July 1909 for reasons not very clear from the records Even if this is true I beg to submit that I fail to understand what bearing this change of contractors has upon the specific allegation against me The change of contractors or the retention of an old one will not affect the question But on the other hand there were sufficient grounds for me to get the supply of fuel for the Institute from others

3 I beg o state here briefly the substances of a few letters for your kind perusal regarding this contractor Inayath Khan The order dated 21-2-13 (letter No 772) was sent to the contractor Inayath Khan for supply of good and strong fuel of 4 tons In reply to this one Mustufa brother-in-law o: Inayath wrote to me that the contractor was absent and that the empty wagons were not available That as soon as wagons were available he would send fuel (vide post card dated 23-2-1913)

4 To a letter dated 24-2-1913 No 782 I got a reply in similar strain that the Station Master was under orders not to

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supply waggons towards Mysore side and that he was petitioning to that effect (vide post card 26-2-1913) and that he would send the fuel as soon as the waggons were available I waited till the 8th March 1913 and reminded the contractor by a letter dated 8-3-1913 letter No 808 The contractor replied that the waggons were not available (vide o c dated 15th March 1913) Hence I had to arrange for fuel elsewhere This was not the only occasion that this contractor frequently caused delays to meet the orders of supply but throughout there was constant difficulty with him I beg to trouble you with only one or two more letters to this man by my predecessor so far back as 1909 The then Superintendent wrote to Inayath "we trusted that you would send fuel and we rejected other offers here The school will suffer heavy loss Send waggons immediately (Vide letter No 388 dated 28-12-09) I request you to kindly peruse the following letters written to Inayath by my predecessor viz

1	Letter	No 699	dated	15-4-1910
2	Do	790	"	25-5-1910
3	Do	803	"	30-5-1910
4	Do	711	"	no date

These letters (both recent and old) indicate clearly that though Inayath Khan was supplying fuel to the Institute yet it was only in fits and starts From this experience of mine and from urgent need of fuel for pottery section and also to insure myself against any disappointment I thought in the interests of the school to keep connection with some other contractors With this view when the firm of Rahim & Co proposed to supply fuel (vide Rahim & Co file) I gave them orders in November and December of 1912 for supply of a few waggons of fuel I never intended to supercede Inayath altogether I again gave a chance to Inayath in the early part of 1913 but as shown from the correspondence belonging to this

this period Inayath failed to meet the demand for one cause or other and I had to arrange with Syed Hussain through Mr Subba Rao and his Firm subsequently Even Rahim & Co were not prompt to meet the demands of the Institute and I had to remonstrate with them for this more than once (vide letters Nos 697/4-2-1913 807/8-3-13 853/27-3-13) Thus it will be seen that all these contractors promise in the beginning to be prompt and regular but fail in the long run and one cannot help dealing with such men It is this cause that made me seek different contractors so that if one disappointed I might look to another Hymathsingh and Subba Rao or Syed Hassan were no favourites of mine I was dealing with them as strictly as I dealt with others I can assure that I had not done this with a motive for any sordid gain as faintly whisperedin the audit ~~xx~~ officer's report Otherwise there seems to be no reason to animadvert on this aspect of my conduct I trust therefore that I have explained sufficiently the reason of having given orders for supplying fuel to different contractors It was to watch and protect the interests of the Institution It is not out of place to mention here that I was made to understand that Syed Hassan Hayamath Syngh and Subba Rao had an interest common in this fuel supply and so Syed Hassan and Subba Rao were looking after the business(vide letters of Hamath Singh dated 20-6-13 17-6-13 14-6-13 5-5-13)

5. I beg to submit that before the discussion of this convenient to treat the question in enhanced rate as stated more subject is dismissed ~~xxx~~ it is more or less concerned with the contractors The audit officer observes in his report that orders for an extra rate of Re 1 were obtained on insufficient grounds The prices of fuel owing to the Cauvery Reservoir Works have gone very high It is difficult to procure fuel on easy terms even for domestic purposes in Mysore City It has become a general cry When I spoke to some

of

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the contractors informally they personally represented to me their difficulty and wanted an extra rate I was also personally aware of this from local knowledge Throughout as appears from the correspondence bearing on this subject, the contractors were never regularly supplying fuel probably for this reason Judging from these circumstances, I applied for sanction for an extra rate of one rupee but not with any idea of personal benefit I have stated my reason for this in my letter to the Inspector General when I obtained sanction (vide letter No 400 dated 27-10-13)

6 A little local enquiry ~~through~~ though out of way and out of sphere by the audit officer and the knowledge derived therefrom would have better explained the position of ~~affairs~~ affairs on this subject On page 20 of the audit report the Inspector General is pleased to put a query "did Inayath Khan refuse to supply at the old rate of Rs 8" I have explained in very clear terms already that Inayath was proverbially irregular though he was supplying fuel from a long time I have also explained how Inayath completely colapsed in February 1913 as shown from the correspondence More over Inayath was looking more to the supply for Cannambady works as it was more profitable to him but at the same time he wanted to have his hold on this contract also Notwithstanding Inayath was not heard of from the beginning of March 1913 till 21st June 1913 He did not even press for his dues during ~~if~~ this interval Perhaps he was either absent from his place or otherwise engaged Therefore I respectfully beg to reply to the query that Inayath had ceased to supply fuel to the Institute so far back as February 1913 and as I learnt later on that Inayath died either in September or October 1913 prior to the sanction of the enhanced rate which was on the 11th November 1913 (vide letter No 5695/364 dated 11-11-1913), Consequently I could not ask

him whether he would supply at Rs 8 per ton

7 The Audit Officer observes that the contract for the supply at the enhanced rate was given to no other than to Subba Rao' (vide audit report page 20) I gave it to Syed Hassan for the simple reason that Subba Rao and Haymath Singh as well as Syed Hassan were already supplying fuel from March 1913 The audit officer has censured my conduct in his report in no measured terms in having selected new contractors giving up Inayath (vide audit report page 3 para 3 a) Now he censures me for having given the enhanced rate to Syed Hassan who was an old contractor there (vide audit report page 20) I had to give it to Syed Hassan because his firm was only one supplying fuel to the School when sanction was obtained Had I given it to others surely the audit officer would have taken up the cause of Syed Hassan I trust I have to my best explained the question of enhanced rate

8 I shall now come to the subject of consignments of fuel on the 13th and the 16th April 1913 consisting altogether of 4 waggons sent by Haymath Singh at the instance of Syed Hassan to my address as Superintendent of the Institute It seems necessary to quote here the observations in the audit officer s report verbatim on the subject He says "as stated above 4 consignments aggregating about 1050 mds or 38 and odd tons had been booked in 6 waggons to the address of the Superintendent in April and May Again it is stated on page 16 clause F of the said report There seems little doubt that the two items 14 86 and 24 tons of fuel were not actually brought into stock and that payments made there were apparently in settlement of the amounts due to him for the 6 waggons supplied by him to the Superintendent on the 10th and 14th April and 5th and 13th May 1913

9 I shall first take the case of 4 waggons of fuel despatched in April 1913 The first consignment of 2 waggons of fuel was despatched by Haymath Singh on the 10th April 13 to my address as Superintendent of the Institute The usual practice is that when a consignment of ~~fuel~~ fuel is sent by rail, I get the railway invoice first and in the usual course of business I endorse it to school peons either to Sidda or Kama who will be instructed to examine the fuel and report its quality If it is bad the wood will be rejected This practice was in vogue during the time of my predecessors who were far superior to me in ability and experience to judge the propriety or otherwise for introducing it They were also better judges in organizing the existing system of book-keeping and other accounts I simply followed their system thinking that it survived their scrutiny and as it was adopted by them in practice therefore It must be good As usual when I received the railway invoice of the two waggons of fuel despatched on the 10th April 1913 peon Kama took the rail receipt who examined the fuel and reported to me that one waggon contained bad fuel I refused to accept both the waggons Because I could not receive the fuel of 1 waggon only as railway would not allow it since the the invoice contained 2 waggons Syed Hassan took both the waggons from the railway and carted at his expense the fuel of one approved waggon and delivered it to me at the Institute The other waggon he disposed of otherwise Peon Kama s name appears in the railway receipt book for the simple reason that I endorsed his name on the railway invoice when I received it in my usual course of business and consequently he had to sign in the railway book

10 I beg to submit that the practice observed in this Institute from a long time is that when fuel sent by rail is rejected even partially the Institute does not pay in advance

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the Railway freight and cart-hire When the fuel consignment was wholly approved then the Institute bears the expenses of Railway freight and cart-hire in advance This advance sum for freight and cart-hire for approved goods will be deducted from the total value of the goods bought at the time of final settlement It is important here to note that whenever such payments are made by the Institute for Railway freight and cart-hire etc then only such items are brought into stock accounts I refer to your kind notice some entries in the stock account book to serve as illustrations to verify my statement (vide entires of the year 1911 page 17 and also entries 1912 page 23 stock book)

11 Again on the 14th April 1913 another consignment consisting of 2 waggons of fuel was despatched by Haymath Singh to my official address I had to reject one waggon of fuel out of the second consignment on the report that the fuel was not of the kind with good calarafic power The party representing the consigner took the goods andhimself paying the freight and carthire delivered the fuel of the approved waggon at the Institute and the remaining one he might have disposed of otherwise by private sale Just as in the previous instance the peon Rama had with him the Railway receipt endorsed in his name by me and so he had to sign in the Railway books to enable the consignor's party to receive the goods It was for these reasons that the 2 consignments of 4 waggons were not brought into the stock book of the Institute since no payment of freight and cart-hire was made by the Institute as the goodswere not received by me for the Institute

(2)

12 I beg to submit that till I read the audit officer s report I was all along under the impression that the mere fact of endorsement by me on the railway receipt in the School peon s name and his signing in the railway book to enable the

the contractor to remove and dispose of the rejected fuel constituted no delivery to me I thought the delivery of goods means that which actually comes to the possession of the Institute I was absolutely ignorant of this legal subtility and followed the procedure of my predecessor I had no idea of legal delivery by transfer of railway receipts Perhaps the audit officer puts this legal construction Hence this gave room to involve me into such regrettable circumstances I respectfully beg to submit that I find a note ade by you in the margin on page 4 of the audit officer s eport with reference to this subject of 4 waggons I made mistake in saying to you that all the 4 waggons were given way to private people It is true that I rejected all the waggons under the circumstances herein before mentioned but he approved fuel of 2 waggons was received by the Institute or which the freight and the cart-hire was paid by the contractor The quantity of this fuel was 14 86 tons and the emaining other 2 waggons were disposed of privately by the arty concerned I beg of you kindly not to take this as elf-contradiction I was unaccustomed to such enquiries nd reports I was overpowered by feelings of humiliation wing to these unjust accusation to such an extent as to nnerve me altogether Consequently I was in utter confused tate of mind and I do not think that I understood your quesion well before answering it I submit that long prior to he above incident I gave a written explanation to the audit fficer and I stated therein how the fuel of 2 waggons was approved and the other 2 rejected I trust that I have endeavoured my best to place the reasons as clearly as possible s to why the consignments of 10th and 14th April 1913 were not brought into the stock account though they were booked in y name I may also add that the Pottery Store-keeper Murty ho hostile as he is to me supports in his statement the

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long existing system as to when the entries of ~~fuel~~ fuel are to be made in the stock book It is important to note here that the total weight of the 2 consignments that is 4 waggons of the 13th and 16th April 1913 will be 26 73 tons This subject I shall revert to later on after dealing with the consignments of the 5th and 13th of May 1913 It is true that Haymath Singh despatched 2 waggons in May to my official address I rejected both the consignments as the wood was bad But as I already submitted the usual procedure was to endorse the peon s name on the Railway receipt Because the Railway receipt was endorsed in his name he had to sign in the Railway book to enable the owner or some one in his behalf to receive the condemned fuel It was for these reasons the peon Kama signed in the railway boo for the two consignments of 5th and 13th May 1913 The fuel on these 2 occasions was not received by me for the Institute and therefore these 2 items were not entered in the stock book

13 The fuel of the 7th Waggon booked by Haymath Singh on the 19th June 1913 was also rejected as it was condemned The peon Sidda is alleged to have signed in the railway book to enable the contractor as usual to receive and dispose of the condemned fuel by private sale I was absent at Bombay then I believe the office followed the same old routine

14 The audit officer is pleased to state on page 23 of his report as follows -

Omission to bring to the account of the School 6 waggons of fuel consigned by rail and taken delivery by Kama a peon of school on the 13th and 16th April and 7th and 15th May as well as the 7th waggon booked on the 19th June 1913 and taken delivery on the 22nd idem

during Mr Ramachandra Rao's absence from Mysore

15 It is plain from letter No 1098 dated 21-6-1913 that while I was absent at Bombay the 7th waggon of the 19th June 1913 seems to have been refused This item was not brought into the stock account because the fuel was condemned and consequently not received for the Institute The school peon Sidda has probably signed in the Railway book to enable the owner to remove the goods from the Railway station and dispose of otherwise

16 That such a practice of signing in the railway books by the servants of the Institute for the condemned goods to enable the contractors to remove them from the station and dispose of privately has been in existence from a long time

17 I beg now to state that if I understand correctly I am only to explain about the consignments of 6 waggons of fuel of the 13th and 16th April and 7th and 15th May 1913 The audit officer observes in his report that "this quantity of 14 86 plus that of 24 tons represents almost exactly the quantity of fuel that is found to have been received by the Superintendent on the dates 13th and 16th April and 7th and 15th May 1913 (Vide report 9 page 9 clause9)

18 The total weight of fuel of 13th April 1913 consisting of 2 waggons is according to Audit report (vide statement II A) will be 340 mds which is equal to 11 7 tons But according to Inward Weighment Register of Railway it will be 12 69 tons Thus there is a difference of 99 tons which is nearly 1 ton

19 The total weight of the consignment of 2 waggons of 16th April 1913 will come to 14 4 tons (27 ·2 mds = 1 ton)

20 Thus the combined total weight of 4 waggons of 13th

and

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and 16th April 1913 will come according to the audit statements 26 1 tons But the actual weight as per Railway Inward Weighment Register will be 27 00 tons Thus there is a difference of 99 ton I believe that this Inward Weighment Register gives a more correct weight than what will be stated in the Railway Receipt Because the goods are weighed again at the Mysore City station and extra charge will be recovered for any excess weight (if any) I do not know why the audit officer omitted to insert the correct figures in his statement 2 A when he prepared it Perhaps the totals may not be favourable to his case Again coming to the weights of fuel of the consignment of the 7th and 15th May 1913 the same difference in calculation arises

Waggon No 3391

21 The weight of the consignment of the 5th May 1913 is 190 mds (vide Inward Weighment Register) and Not 160 md as shown in the audit statement 2 A The weight of the consignment of 13th May is 160 mds which is correct Thus the total weight of the 2 waggons of 5th and 13th May 1913 according to audit statement will be 11 7 tons for 320 mds But according to the Inward Weighment register is 12 85 tons and thus there will be a difference of 1 15 tons

22 Thus the combined total weight of the 6 waggons of fuel of April and May according to audit statement will come to 37 8 tons but according to a more correct calculation is 39 94 tons thus making a difference of 2 14 tons (vide letter from the station master dated 28th April 1914 showing the weights of all the 6 waggons of April and May 1913 This is marked as D)

23 I beg to invite your kind attention to this important point because the audit officer says this quantity of 14 86 plus that of 24 tons represents almost exactly the

quantity

quantity of fuel that is found to have been received by the Superintendent on the dates 13th and 16th April 1913 and 7th and 15th May" I beg to submit that this inference is based on wrong calculations When there is a difference of 2 14 tons how could it be said that one is "almost exactly the same as the other Therefore the payment for 14 86 tons and 24 tons according to the stock book was not "in settlement of the amounts due to him for the 6 waggons supplied by him to the Superintendent on the 10th and 14th April and 5th and 13th May 1913" (vide report page 16 col f) I beg to bring to your serious notice another point in this connection which indicates foul play beyond doubt about the entry of 14½ tons The audit officer says that it is a false entry and Murty Rao says that he made the entry some time in July 1913 Let me examine if Murty Rao's statement could be trusted It is admitted that there were 4 waggons of 2 consignments in April and the total weight of fuel according to audit statement A is 26 1 tons and as per my calculation is 27 09 tons It does not matter much in considering this question what the difference is I had to account for anyhow for the above number of tons Why should I ask Murty Rao to enter only 14 86 tons in July when the quantity I have to account for was 26 1 ton or 27 09 tons being the weight of 4 waggons Murty Rao was a willing tool in my hands to make any entry in the books which I asked him to It would then have been the best opportunity for me to get rid of the trouble of accounting for 4 waggons of fuel on the 9th June 1913 Why should I ask him to enter only 14 86 tons and not the full quantity of either 26 1 or 27 09 tons of the 4 waggons? Murty Rao says that he valuntarily left some blank space in the stock book and waited for more than a month to get the information about this It is to be noted that an office intimation was given to him on the 9th June but he only copied one portion of the entry in the stock book

book and omitted the other for further information knowing fully well that other clerks also receive the supply of fuel at the yard of the Institute just like himself Is this credible? Again Murty Rao says that the entry of 24 tons of fuel was not made by him on the 30th June 1913 as shown in the stock book But he says that he was told by me in September 1913 to make that entry (vide his statement 21-4-14) This is altogether false The audit officer says that the fuel of 24 tons was not a private purchase made on the 30th June 1913 and paid for but it formed a part and parcel of the 6 waggons of fuel of April and May At any rate I am supposed to have known fully well the total quantity and its value in money of all the 6 waggons of April and May when I got a consolidated bill prepared for Rs 266 on the 9th June 1913 and gave it to Murty Rao to copy the same in the stock book Iam supposed to have known also that I should somehow or other falsely account for the fuel of 6 waggons Having an intention to perpetrate fraud I should have been most anxious to see it done as early as possible and an attempt for completion to such fraud is alleged to have been made on the 9th June 1913 when the value of 14 86 tons was entered in the printed receipt for payment of the amount I would not leave it to Murty Rao s choice to postpone the entry into the stock book till he voluntarily sought from me the alleged information till July 1913 Murty Rao states that the entry of 24 tons was made by him in the stock book in September 1913 antedating it as 30th June 1913 at my instance but he has put his initials to the duplicate of the voucher book on the 30th June 1913 This duplicate of the voucher was given to him on the 30th June 1913 for the purpose of making the entry in the stock book but how he failed to do so till he was told in September 1913 cannot be understood

24 This is bare falsehood The audit ~~fr~~ officer says that "the entry of receipt of 24 tons on the 30th June 1913 in the stock book appears to have been made as an additional entry after the accounts of the year were first intended to be closed and the unusual promptness of the Superintendent in having the closing entry of fuel accounts worked out on that very date to account for shortage of 44 5 tons in stock on the 30th June 1913' (Vide audit report page 10 clause d)

25 This officer credits me with an "unusual promptness" in creating evidence to render an explanation for shortage of fuel Therefore the entry of 24 tons according to this officer s view was made in the stock book on the 30th June 1913 by my "unusual promptness" But what does Murty Rao say? He contradicts this view and says that it was entered in September 1913 by him at my instance Which of these two views can be given credit to? This does not show to any exhibition of my "unusual promptness" in this matter according to the view of Murty Rao Otherwise there would not be such a long delay That on the 9th June 1913 I was perfectly aware of the total quantity of the 6 waggons of fuel of April and May and also its value The full value could have been easily entered either on the 9th June or on any other previous or the following dates without splitting the quantity in such an odd manner for two entries I may also beg to submit that I had enough of opportunities to have all these false entries made in the stock book during the months of April and May According to the audit statement the total weight of 6 waggons of fuel will be far less than 38 86 and his theory will not hold good Nor is this all The entries of figures 33 ¼3 and 14 ½ tons of the 9th June 1913 in the 4th column of the stock book are new and made with a planned view of doing some mischief

"The audit officer observes that "this entry of a

receipt of 14 86 tons of fuel on 9th June 1913 appears to be highly suspicious' (vide audit report pages 6 & 7) I quite agree with him How did it happen? Who did it? The entries of 33 23 plus 14 86 tons are written in the second column wherein the details are stated The total of these figures will be entered in the third column This Murty Rao on the 9th June 1913 put the total of 48 09 tons in the third column at the place where the figures 14½ is written It is plain therefore that 33½ (was newly inserted in the 3rd column) If the total of 48 09 tons was allowed to remain as it was originally made then Murty Rao could not possibly say that he left a blank space and made a fresh entry in July Therefore this former figures of 48 09 was erased and 14½ was inserted in its place But to make it appear uniform he has made a fresh entry of 33 2 in the third column just above the figure 14½ The alteration of brackets is also visible From the ink one could easily say that the whole matter in writing (a) in the 2nd column was written on the 9th June 1913 only This entry of 14½ is a deliberate fabrication so that the totals of 14½ plus 24 may tally as nearly as possible with the total quantity of 6 waggons of fuel with intent to substantiate the theory of subsequent insertion in July The figure erased could not be any other than 48 09 It could not be an arbitrary one It must have been the total of 33 23 plus 14 86 There was no reason to insert any other figure in the third column but the sum of the above ones To keep the uniformity the figures 33 23 are written just above the newly entered figures 14½ Therefore it does not serve my interest to bring the figure of 14½ tons newly into existence in that column The duplicate of the voucher of this date is also similarly tampered with at the right end of the top corner This wretched trick will be apparent by using the magnifying lense to examine these suspicious

entries

entries Note - (The stock and voucher books are easily accessible to any one concerned with the school) I humbly pray that these documents may be sent for and examined closely Moreover Murty Rao's statement that the entry of 24 tons in the stock book antidating it as 30th June 1913 is incorrect For I have sent to the Inspector General s office a detailed contingent bill for June 1913 on the 30th of July 1913 (vide voucher No 307-24 tons = 192 rupees) together with the annual reports on 12th August 1913

26 I beg to invite your kind recollection ab ut the demenour of Murty Rao when he wrote his sta*ement in your presence and its attendant circumstances This Murty Rao was repremanded by me for neglect of duty on several occasions

27 There were 2 more days remaining to close the month of June 1913 The alleged false entry of 24 tons of fuel of April and May was not entered in the stock book in spite of my "unusual promptness" "To have this done to account for the shortage of 44 5 tons" yet could it be imagined for a moment that I permitted Murty Rao to close the transactions of the month 2 days earlier by omitting the very entry of which I was most anxious to have it inserted?

28 In summing up I beg to state that the view taken in the audit report that the fuel of 14 86 plus 24 tons must be the fuel of 6 waggons of April and May and that there being no such items in the stock book during these months and that the said consignments being booked to my official address ~~xxx~~ amounts to non-acceptance of local purchases designated as such by the audit officer It further holds that the two figures 14 86 and 24 as shown in the stock account for June are false I have shown how the totals do not correspond with each other how irreconsileable and improbable is the audit officer s theory with reference to the figures in the stock book and the / weights of ~~fuel~~ fuel of 4 waggons in April and 2 waggons in May

1913 how the argument to question the bonafides of the transactions is untenable both from the aspects of the audi report and from the statement of Murty Rao I have also shown why the supply of fuel was received from different co tractors not with any sinister motive but for bonafide reasons It now remains for me to sum up the exact nature of the transactions that took place on the 9th and 30th June 1913 I have already herein before submitted that 2 waggons of fuel out of April consignment were approved The contrac tor brought this fuel and delivered it at the Institute at his cost and the waggons of fuel that were rejected were disposed off privately by him That on the 9th June 1913 I ~~xxx~~ paid Rs 100-10-0 for the fuel bought out of April consignment to Subba Rao ~~who granted a receipt in behalf of the consignment to Subba Rao,~~ who granted a receipt in behalf of the consigner It was then that this account was brought into the stock book Murty Rao admits this system and the audit officer also grants it But Murty ao says now that he omitted purposely to enter this item of 14 and odd tons into the stock book till July 1913 But Subba Rao has signed a receipt and also sent Haymath ~~Singhxxx~~ Singh s receipt which has been forwarded to the Inspector General office (voucher duplicate No 285 dated 9-6-13) The balance of Rs 18-13-0 due on the above consignment was paid to Syed Hassan on the 28th June 1913 who gave Haymath Singh s receipt (vide voucher No 306 dated 28-6-13) The said Murti Rao has initialled the duplicate vouchers Nos 285 and ~~&~~ 306 on the respective dates they bear Still the audit officer observes regarding the entry of Rs 100-1-0 as very suspicious and irregular in many ways (vide report page 9)

29 I have also shown why such private purchase are not entered in the stock book on the dates of purchase I have explained clearly why the consignments of the months of

May were rejected and why they did not find a place in the tock boo< I beg to state that the purchase of 24 tons of ~~u~~ for the Institute on the 30th June 1913 was a private ne and paid for on that date The entries made in the oucher book on the same date and ~~xxix~~ initialled by Murty ao bear the testimony I may be permitted to state here riefly that S ed Hassan and Subba Rao were frequently coming o look after Haymath Singh s transanction The contract f fuel supply was in Haymath Singh s name Some time yed Hassan and at ot er times Subba Rao were receiving ayments These people either produced Haymath Singh s eceipts at the time of payment or granted their receip*s nd subsequently sent Haymath Singh s When the contractor is not personally present to receive payment it would be difficult to ge* a receipt in the prescribed printed form

30 The audit officer remarks with reference to the duplicate voucher No 307 in his report as follows - He says that "in the entry of date in the duplicate vouchers found in the school the date first put in as 30th July 1913 appears to have been altered into 30th June 1913" I really fail to follow the bearing of this observation However it is better to enter into this question as it might cast some reflection on me if left untouched Who altered the date? Why should it be altered? It could not be at my instance as this alteration would not help me in any way Because in *he body of this document at the top the date is mentioned as 30th June 1913 My own case is that the transaction of 24 tons took place on the 30th June 1913 and the audit officer also admits that date and observes that I betrayed an "unusual promptness" in making this this entry on the 30th June 1913 And even Murty Rao admits in his statement that in September 1913 he was asked to enter this item in the stock book to the 30th June 1913 So it serves

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no purpose of mine to attempt at this alteration But it does really serve the purpose of the interested people to create opportunities to get me painted as black as pitch by bringing discredit to me blast my prospects and thus mar my career It would be quite enough if this object of revenge is achieved and it is not at all necessary that the others should actually get any substantial benefit by my destruction

31 The same remarks apply to the alterations of figures of the 9th June 1913 in the stock book with stronger force With reference to the payment of 192 rupees being the value of 24 tons supplied to the Institute privately or locally the amount was paid to Syed Hassan who either gave Haymath Singh's receipt at the time of payment or subsequently sent Haymath Singh's receipt My memory fails me to state what exactly happened then Haymath Singh himself admits in his statement to the audit officer that Syed Hassan was looking after his business and that he (Haymath Singh) was signing the letters and papers connected with this Institute I have also referred in this explanation to some letters written by Haymathsingh to me to the effect that Subba Rao and Syed Hassan would attend to his contract business A kind perusal of this correspondence will clear any doubt that may give room from the audit report about my conduct The audit officer discusses at some length in his report about the dissimilarity of Haymath Singh's handwriting and signature I took great pains to understand the object of this discussion I could not exactly say what he means But this incidental observation might raise some suspicion about me and so I have to guess his meaning and answer If the audit officer means that I have forged Haymath Singh's signature on the receipt for Rs 266-1-0 then that sum of Rs 266-1-0 was not paid to Haymath Singh but

appropriated

appropriated by me If this be what he audit officer s observation hints at then Subba Rao s receipt duplicat (voucher No 485 dated 9-6-13) must also be a forgery I all these documents are false and that no money was paid to Haymath Singh then who should pay the amount to Haymath Singh The audit officer does not doubt the transactions with Haymath Singh about the 6 fuel waggons of April and May (vide audit report page 16 clause f) In the teeth of this statement it would be out of point to say anything about either he similarity or the dissimilarity of Haymath Singh's signature Similarly the audi officer is pleased to pass some observatio s in the same strain about the closing balances of the years 1911-12 a 1912-13 He observes that "what is still more signific is the fact that similar closing entries to account for shortage in stock in the previous year that is 1911-12 appear to be the handwriting of the same person who made entries for 1912-13 and a close examination will show th the entries of both the years appear to have been made a one and the same time Further comment on this point is necessary (vide audit report page 11 clause 4 D) beg to submit that this is another vague insinuation and am therefore at a loss to know the drift of it I there fore attempt to show that such a remark is unmerited It is true that the entries of both the years 1911-12 and 191 13 are in the handwriting of one and the same person It is in the handwriting of the late accountant of Ramaswamy In the year 1911-12 Lr Subbuswami Iyer was the Superintendent of the Institution and that the closing balance of that official year was entered in the stock account during his time There is no doubt it is in the same handwriting But were both written at the same time? From my close examination of both the entries I beg to submit that the entries of the closing balance of the year 1911-1 in the

in the stock account must certainly be older in age than the entries of closing balance in the stock account for the year 1912-13 (vide pages 18 and 48 audit report) It is no use of one party asserting and the other denying it I earnestly entreat you to make a personal examination of these entries and if necessary expert opinion may be called for

32 I shall now place before you with all respectful humility a few materials to arrive at some conclusion on this subject I regret to trouble you, but the insinuation directed against me if left unexplained may prove prejudicial to my interests It would be difficult to send an annual administration report about the Pottery Section unless the accounts are closed and balances struck It could not be without knowing what the actual balances were said that my predecessor sent the annual report for 1911-12
In the body of these entries it is written "of fuel received in 1911-12 is to be paid for at Rs 5-14-0 -- Rs 115-12-9 (vide page 18 stock account book) This sum of Rs 115/- is referred to by Mr Subbasamy Iyer in his annual report of the Pottery Section He says "thus the actual net cost including Rs 115 due for fuel was Rs 1458-10-0' (vide annual report dated 9-8-12 Pottery Section 1911-12) Moreover in his detailed statement submitted it is stated that this debt of Rs 115 was due to one Puttaiya and this Puttaiya was paid subsequently as appears from the accounts It is stated also in these entries that the actual closing balance of fuel was 27 7 tons on the 30th June 1912 The same figures were brought forward as the opening balance for the year 1912-13 (vide page 23 stock account) This entry also seems to be in the handwriting of the same person But it is significant to observe here that out of this 27 7 tons of fuel Murty Rao has issued for consumption fuel to the extent of 13½ tons for the full month of July and a portion of August 1912 (vide

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(vide page 23 stock account book) These circumstances clearly indicate beyond doubt that the closing entries were written on the 30th June 1912 Because these entries of 30th June 1912 were not signed and dated by Mr Subbusami Iyer this afforded an opportunity for such comment These entries "appear to have been made at one and the same time" The audit report says that it could not have been made on the 30th June 1912 Therefore the presumption is that it must have been made about the 30th June 1913 either at my instance or with my knowledge Assuming for the sake of argument that the audit officer's view is correct still it rests with him to show the motive I extremely regret for my unfortunate situation There was some discussion as to when I signed the closing balance of Rs 1 13 Was it on the 30th June 1913 or was it in July? I beg to submit that June was the official end of the year Even the treasuries are kept open in July and all the cash transactions done in July are taken for June for closing the year I may have perhaps signed it on the 1st or 2nd July putting 30-6-1913 I cannot exactly remember when I signed it but certainly not latter than 2nd or 3rd July 1913 The next objection raised by the auditor officer is about the rates He says that "payment to him (for this supply was made not at the local rate viz Rs 7-8-0 per ton but at Rs 8 per ton" I beg to submit that a little explanation on this point is very necessary The rate is fixed according to the nature of the fuel If the fuel is cut and made fit for ready use just like the Railway keep for the use of the Locomotive Engines we pay the rate of Rs 8 per ton whether such fuel is got either by rail or otherwise The route is not the test The nature of the fuel is the proper test Such ready made fuel will be handy for immediate use and the Institute will not incur any further expenditure of cutting it It is for this kind of fuel the I

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the Institute was paying R. 8 per ton But when the fuel was bought by bundy loads these long pieces of fuel of different sizes and dimensions must be cut and prepared before using it This extra expense will have to be borne by the Institute It was to this kind of fuel I paid at R. 7-8-0 per ton allowing 8 annas per ton for ~~xxx~~ cutting charges extra This makes the total sum of R. 8 per ton I was hitherto applying this test in fixing the rates I beg further to submit that the word "local cannot be taken to mean the Mysore City It is not possible to get fuel in the Mysore City It is not grown here This word ought to be understood in an extended sense People bring fuel by ~~xxx~~ bundy loads from long distances for supplying to the wants of the people here Therefore the proper meaning of the word "Local is that which is not rail-borne I said before that the rate was fixed according to the nature of the fuel and not according to the route by which the ruel is brought To think otherwise would mean an anamaly

33 If he route is the proper test supposing a contractor takes into his head to send some waggon of fuel full of long pieces of different dimensions just like we usually get in carts I should be in a fix to now what rate I should pay According to the Route Test argument the contractor is entitled to 8 per ton Besides the institute must bear the extra expenses of cutting and shaping the fuel Supposing a contractor supplies me in carts at the Institute fuel cut and made ready for use strictly speaking he is only entitled to get 7-8-0 per ton if Route is the test In the former case the contractor gets more and in the latter he gets less This would be paradoxical I therefore beg to submit whatever may be the route by which the fuel was brought the rate was fixed according to the quality and the nature of

the fuel I stated herein before that the contractor delivered to me at the Institute two waggons of fuel out of the April consignments This fuel admit edly came by rail and it was cut and shaped I refused to pay the freight and cart hire for the reason that I had to pay for the condemned fuel also Therefore to say that this contractor was entitled to get at Rs 7-8-0 per ton would be unreasonable For two-fold reasons because the fuel was rail borne as well as cut and shaped so I paid him Rs 8 per ton

34 ~~xxxxxx~~ Coming to the 24 tons of fuel supplied for the Institute on the 30th June 1913 it was cut and shaped so he was paid at the rate of Rs 8 per ton I trust that I have submitted as clearly as possible the reason why Rs 8 per ton was paid though the fuel was delivered at the Institute

35 I shall now take up the question of dryage I submit that during the months from July to December being wet ~~xxx~~ weather the percentage of dryage will be rather low It will be at its maximum from January to June The very fact that we had limited supply of fuel necessitates to make it fit for kiln by splitting it into smaller pieces and subjecting it to ~~xxx~~ aforesaid drying by which means great quantity will be lost in small chips while chapping and ~~xxxx~~ much weight will be reduced by keeping the split wood in the sun as well as the round the burning kilns for drying it soon This process was adopted during the months of March April May and June 1913 For these above reasons there was a great wastage and dryage By careful experiments the Pottery Laistry of the School and Mr Subbuswamy Iyer have come to the conclusion that nearly 30 % will be the dryage This was corroborated by Mr Khunal and other experts

experts of ceramic industry in Calicut Mangalore and Feroke

36 The difference in weight is an important factor not to be lost sight of while considering the question o dryage The Institute possesses an old pattern of scal and weights The stones are used as weights I beg t represent that there would be a considerable difference between weights by crude method and railway weights

37 There is a third point to be considered in this connection that is petty thefts at the fuel yard Th fuel was stocked in the school compound and there was on one peon to watch all the school properties It would l possible under such conditions that thefts of fuel will generally take place Making allowences for differences in weights petty thefts and natural and forced dryage I have estimated the dryage at 11% for one year which comes to 44 5 tons roughly I beg to draw your kind notice that according to the tables supplied by the Audit officer the percentage of dryage for 1910-11 1911-12 and 1912-13 is 22 5 35 6 and 11% respectively I beg to submit that 11% for 1912-13 for which I am asked to explain is not very high The audit officer has taken a very narrow view of this dryage question He is wrong in having taken only the 3 months' receipts and issues to strike an average percentage of dryage He had failed to consider the dryage and wastage in forced drying The audit officer brushes away this vital question as being out of place I must submit that in forced dryage should there be a greater wastage of material his thoery that I falsely put down the quantity of 38 and odd tons as dryage will go to the wall This all important question he does not care to consider He observes that this "is not the place to discuss the merits

and

and demerits of using well dried fuels for burning the kiln but taking the fact as they have recorded in the books" (vide audit report page 15 clause 5) This officer observes that 6 tons may be allowed for dryage for 1912-13 I wish to know what percentage would he allow in case where the stock is small as 2 and odd tons and the fuel bought is wet and forced dryage is necessary? The audit officer is pleased to say that the question is not worth while considering and he would consult only the account books Again he observes "that for 7 months and 9days of the current year 1913-14 the deficiency in stock found is said to have been 15 5 tons" (vide audit report page 14) Why not take this figure at least for purpose of calculating the rate of dryage? This figure for 7 months gives dryage about 10 and odd per-cent

38 The audit officer concedes so far as 10 tons as dryage for 1912-13 at one place in his report I shall examine how his theory of inserting 38 and odd tons falsely as dryage will fare? Deducting the conceded 10 tons out of 44 tons the balance will be 34 tons But the audit officer s figure is 38 tons and odd How does he make up the balance of 4 tons and odd? Even on this ground his theory falls to the ground without making any allowance for petty thefts differences in weights wastage and other similar circumstances I must next explain what exactly happened when I signed the closing balance for the year 1912-13 showing 44 and odd tons as dryage extra It will be almost impossible to take stock of fuel every month and strike monthly balances It cannot be treated as cash transactions Otherwise the whole establishment of the Institute must be engaged every month for a number of days to remove weigh and restock the fuel for correct monthly

balances

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balance Opinions based on account books will not be on such matters correct The stock account book and the daily issue book were always in charge of the Pottery Store-keeper His entries as I shall hereafter show cannot be relied upon as a safe test to lay down any hard and fast rule on the question of dryage

39 At the end of the official year in question i e (1912-13 June) the balance of the stock was weighed and the total figures of receipts and issues were brought to me I judged from the actual balance of 68 and odd tons receipts and issues that 44 and odd tons was not an unreasonable quantity of depreciation as it worked out at the rate of 11% for the full year In calculating like this I signed the closing balance But I extremely regret that the audit officer's puts a very uncharitable construction on this He ought to put himself in my situation and judge me accordingly In ~~xixx~~ calculating such closing balances of the year a Superintendent ought to depend upon the integrity and co-operation of his staff Where that is absent things cannot move well and difficulties must result It would be extremely difficult for the Superintendent to watch the weighment of fuel to the very last stick Should I do so other works will have to suffer Consequently one ought to depend upon clerks and the figure of 44 and odd tons not having excited any suspicion in my mind as it did not represent a very high deficiency for full one year and consequently I signed the entries

40 It is to be submitted chiefly that the audit officer s data of 2 06 to calculate the dryage is altogether an assumption It must be shown that at least what the dryage for 8 months of 1912-13 is The 2 06 referred to by him is not the dryage but the opening balance on the

1st

1st April 1913 Therefore on his own calcula ion and on his own figures there will not be any dryage for 9 months for 1912-13 This is highly improbable I do not know how he could fix 6 tons only as dryage for 1912-13 when the dryages were so very high in the previous years I therefore beg to submit that the audit officer proceeds entirely from wrong basis He takes opening balances as dryages The dryage is a vanished non-existent element The opening balance is a substantial existing material He draws such wrong calculations simply to fit his theory that if 6 tons are deducted from 44 and odd tons for dryage and the balance might correspond with 38 and odd tons I further beg to submit that I shall now prove beyond doubt that the audit officer s da a of 2 06 for calculation is altogether unreliable According to him the opening balance on 1st April 1913 is 2 06 But the issue on the 2nd April 1913 was 4 10 tons (vide Stock Account and Daily Issue Book) There was no receipt of fuel either on the 1st or on the 2nd April 1913 How did Murti Rao manage to supply an extra quantity of fuel to the extent of 2 tons and odd on the 2nd April when the opening balance on the 1st April was only 2 06? On this ground only that the Audit officer's data is unreliable as the entries in the issue book are incorrect

41 The next ground is that it is entered in the stock account that on the 31st March 1913 there was a receipt of 5 $\frac{7}{8}$ tons of fuel but there was no issue on that date The opening balance on the 1st April in one day falls so low as 2 06 What became of the fuel which was nearly 2$\frac{1}{2}$ tons? Could it be said that there was a dryage of 2$\frac{1}{2}$ tons in one day? It is not possible to account other wise If this disappearance of 2 and odd tons of fuel is taken as dryage for one day the amount to be allowed per annum will be inconceivable Therefore the hypothesis of

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2 and odd percent by the audit officer to calculate the dryage for the year is totally wrong and radically misleading His own figures together with the items in the Issue and Stock account books about these days will demonstrate that for those 9 months there was ~~might~~ either no dryage or dryage cent percent This is a complete proof ~~of~~ to refute the charges brought against me about the fuel consignments of the April and May 1913 from the theory of Dryage advanced by the audit officer calculating from boo accounts He builds a thoery on such highly dangerous and unreliable hypothesis He strikes the average of dryages and deducts 6 tons for dryage for 1913-14 from 44 and odd tons to arrive at 38 and odd tons so that the figure may correspond with the total of 14 86 plus 24 tons of the 9th and 30th June 1913 I do not wish to press this point any further

42 The last question remains to be answered is about the proper voucher of Rahim & Co This ncident happened a long time ago and unless I see the receipt which is alleged not to bear either the signature or the stamp it would not be possible to render any explanation precisely It is for this reason that I applied for this receipt for inspection to the Inspector General s office and it has not yet been received However I see from the office records that I have stated in my detailed cont ngent bill (No 98 dated 22 -4- 1913) that I would send a stamped receipt as soon as it was received from Rahim & Co I remember to have sent subsequently the stamped receipt to the Inspector General s office I beg that an enquiry may kin be made about it Lastly I humbly beg to submit that my explanation may appear very long I have done my best to abridge it It may appear that I have not been clear enough on certain points in this large field of discussion it may be that I have omitted some points requiring explana

tion

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explanation which I shall ever be ready to explain either personally or by communication Since this intimately concerns my position my honour and my future career I crave for pardon if either I have dilated at great length or said anything out of propriety to any one

43 I have served honestly and faithfully I never intended to abuse my opportunities to enrich myself by dishonourable means I was thanking God for what he gave me and my only desire was to work hard and honestly for the salt I was eating I do not say that the management in the office was perfect There may be many shortcomings Business may not have been done in strictly legal and official methods I had to work single handed and so I had very little time to closely scrutinize and mend the defects The time was short for me as I had to attend frequently for the special works I beg that my conduct may not be misunderstood by such shortcomings

9-5-1914 (Sd) M C Ramachandra Rao

2-5-1914 Superintendent

"C o p y"

Inspector General

EXPLANATION

I beg to submit for your kind perusal the following explanation regarding Rs 47-11-7

2 When the cash balance was examined by me in the early part of November 1913 I found Rs 47-11-7 in excess of what the book balance showed I gave this excess amount to T K Ramaswamy and asked him to wrap it in a paper so that I may keep it separately to enter in the accounts after tracing out the error This money was kept in the wooden big cash box which was also being used by me for keeping question papers etc of the Madras Technical Examinations

3 As I was busily engaged in making arrangements for the intended visit of H E the Viceroy till the 18th November 1913 and as the Technical Examination work commenced from the 17th of the same month I had no time to check the cash books immediately in detail Along with the examination work which continued till the 9th January 1914 I was engaged with Messrs S Srinivasa Iyer and P C Lakshman Rao in taking the stock of all the raw materials etc then on hand and to transfer the same to the Workshop section of the Institute This work of stock taking occupied my time till the beginning of April 1914

4 Along with the work of stock-taking I had to attend to money transactions of the Technical Examinations and the detailed bill with vouchers were submitted to the Inspector General of Education on the 20th February 1914

5 Meanwhile Mr C Subbuswami Iyer on behalf of the Director of Industries Mysore State wanted to take charge

of the Pottery Section in the beginning of January 1914 and I had to make the necessary arrangements to hand over the charge of the said section during the 1st week of February 1914 I beg to submit that the preparation of the accounts and statements regarding the transfer of pottery section engaged me for a long time

6 The final report with the statements regarding the handing over of the Pottery Section to the Syndicate was submitted to the Inspector General on 20-3-1914

7 I further beg to submit that throughout I had to attend to one or other work of a pressing nature in addition to my usual heavy school work I therefore unfortunately forgot in the midst of these multifarious diversions about the excess money kept separately

8 This was the reason why I was not able to bring to the notice of the Assistant Comptroller about the excess amount when he checked the cash

9 After the auditors found out the omission of posting this item in the cash book of manufactured articles I got a faint recollection of the excess amount but I was not quite sure where the amount was kept since it was not in the Iron Cash chest When I got the explanation of T K Ramaswami late Head Master on the 15th March in reply to my enquiry I remembered the whole affiar

10 As the Comptroller was here on that day I immediately went to the gentleman and showed him the letter who directed me to open the box in the presence of the Senior auditor Mr Joseph Pillay

11 On the 16th morning as soon as I went to school I showed the letter to Mr Joseph Pillay and informed him of the Comptroller s directions The box was opened in the

the presence of 'r Joseph Pillay and the cover containing the amount was found It was written on the wrapper by " " Ramaswamy stating (Rs 47-11-7) excess amount to be traced The wrapper is in the possession of the Senior auditor

12 In the meanwhile I had remitted the amount to the Treasury as I was primarily responsible for the sum I submit that such mistakes will not any how completely escape checking as every detail will be checked and errors if any be rectified before the accounts are finally closed in June

13 Generally we were checking in detail all the accounts in the month of April every year when the school works only in the mornings and there will be so e leisure in the afternoon to devote our attention to accounts

14 I therefore respectfully submit that even if auditors had not found out this omission it would have been detected by me in my final checking There were a few such instances in previous years which we ourselves found out and rectified In this instance also the same procedure would have been adopted though there was no audit Thus I submit that there was no fear of the amount being left out of accounts and not credited to the Government

15 I further humbly beg to submit that I sent to the Inspector General a copy of my let er to Ramaswami when I first intimated of the incident to the Inppector Gen ral and subsequently his reply thereto

The mere fact that the receipt book was intact clearly shows that there was no dishonest intention

(Sd) M G Ramachandra Rao
Superintendent

"C o p y"

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Note on the audit of the Accounts of the Chamarajendra Technical Institute Mysore

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The accounts of the Industrial School were at the instance of the Inspector General of Education audited for the first time in December 1912 and a report embodying the result of the audit was forwarded to him for needful action with this office letter No 994 dated 11th August 1913 This was returned by him with his letter No 1186-s- 729 dated 14th—21st March 1914

2 In pursuance to Government Proceedings No 7767-8—Edn 86 13 4 dated 11th February 1914 this—the second audit of the accounts of the Industries and Crafts Section of the Chamarajendra Technical Institute Mysore for the years 1911 12 1912 13 and the first half of 1913 14 was undertaken by a special staff consisting of—

Senior Auditor K Joseph Pillai and *Assistant Auditor* H Sethu Rao from 20th February to 18th May 1914 A Rangaswamy Iyengar from 19th May to 19th August 1914

The work was commenced on the 20th February 1914 and completed on the 19th August 1914

The Superintendents who held office during the period of audit were as follows —

From 1st July 1911 to 20th July 1912—Mr C Subbuswamy Iyer

and from 21st July 1912 to 31st December 1913—Mr M C Ramachendra Rao

3 Part I —Action taken on the last audit

(1) *Check of Cash Balance* —(Para 4 of last Audit Report)

Rupees 1-8 0 advanced for loading timber to Molakalmuru was adjusted on 17th July 1913 but the sum of Rs 12-8 0 advanced to the Pottery coolies on 18th March 1912 and Rs 20 to Sawyer Venkataswamy on 8th May 1912 still remain unadjusted Early action in this matter is desirable

(2) Heavy outstandings in the school (Para 6 of last Audit Report)

The most serious objection noticed in the course of last audit was the sale of articles on credit to Government officers as well as to the outside public without any definite rule or authority, and the laxity in the matter of collecting the amounts due to the school According to the list prepared during the audit, it was found that a sum of Rs 15,236 15 11 was due to the school on 30th June 1912 As the result of the action taken by the Comptroller under the authority of Government Order No J 1343 7C—Pris 13 08 4, dated 11th November 1908, and approved of by Government in their No 2226 7—Edn-15 12 6, dated 25th August 1913 recoveries were made from Government Officers (including the Industrial School Staff) by suitable deductions from pay and the heavy outstandings considerably reduced

Though Government in their Order No J 2226 7—Edn 15 12 6, dated 25th August 1913, ordered that the Superintendent Mr M G Ramachendra Rao should be asked to settle his dues at once, still the amount was paid only in instalments as shown below, and the balance due by him was thus adjusted only after a delay of seven months

	Rs	a	p
Recovered by short drawal from July to December 1913	200	0	0
Paid on 2nd March 1914	45	0	0
12th	300	0	0
16th	51	4	0
Total	646	4	0

Greater care has since been exercised in regard to the issue of articles on credit, and in the recovery of dues, and according to the accompanying list prepared from the accounts of the school, the amount outstanding on 30th June 1914 was only Rs 7,407 1 11 the major portion of which is recoverable from Government Institutions and can easily be recovered by the Inspector General of Education

	Rs	a	p
1 Government institutions	5 532	15	7
2 Gazetted and other officers including the staff of the Industrial School	1 874	2	4
Total	7 407	1	11

(3) *Order Book* —(Para 8 of last Audit Report)

The objection noticed during the last audit in respect of omission to note the

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date of completion of order number and date of the sale note and the payment of money continued in numerous instances and not much improvement was seen in the maintenance of this register

Indent Slips —(Para 9 of last Audit report)

The suggestion given to replace the indent slips now in vogue by the trifoil form used in the Bangalore Central Jail was not adopted

(4) *Indent Slips* —(Para 10 of last Audit Report)

No explanation has been furnish ed in respect of the utilisation of quantity of raw materials amounting to Rs 41 7 5 reported as unaccounted for during the last audit

(5) *Raw Materials Account Book* — (Para 11 of last Audit Report)

The sum of Rs 7 6 0 being the price of articles which were not found in the stores but whose value was remitted to Messrs Mahomed Alli Jeevajee and Company Madras has not as yet been re covered from the official concerned as ordered by the Inspector General

(6) *Stock Book of Raw Materials* — (Para 12 of last Audit Report)

The defective and unsafe procedure of taking as opening balance the actual quantity found in stock on examination without attempting to reconcile the book balance with the actual balance con tinued

(7) *Sawyer s Account* —(Para 13 of last Audit Report)

The number of the logs purchased were not entered in the sawyer s account for purposes of identification nor was the necessary entry on account of the issue of sawn timber for purposes of re sawing and the subsequent receipt made in the Stock Book

(8) *Permanent Advances and Voucher Books* —(Para 19 of last Audit Report) No explanation has been furnished regard ing the supply of 300 tile frames for which payment at Rs 72 10 0 per 1 000 was made on 1st May 1911

(9) *Security* —(Para 23 of last Audit Report)

No security has yet been recovered from either the Sales Clerk or the Store keeper

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PART II Result of current Audit

4 The books and accounts examin ed were the same as during last audit, and all the irregularities noticed during the course of the current audit were commu nicated to the Superintendent through objection statements for his explanation and such of those that have not been satisfactorily replied to, or are otherwise important are dwelt in the following paragraphs

5 The various irregularities of a erious nature which were noticed in udit were —

(1) Deficit of Rs 12 1 2 in cash alance on the date of examination by he Assistant Comptroller, Mr B Srini asa Iyengar, during a surprise visit on he 18th February 1914, about which a pecial report was drawn up and submit ed to the Inspector General of Educa ion for information and needful action vith D O , dated 20th February 1914

(2) Suspicious entries in the Stock Book on account of receipt of fuel for the Pottery Section

The fuel accounts of the school were lso examined in detail by the Assistant Comptroller Mr B Sreenivasa Iyengar nd a special report dwelling on the seri ous irregularities noticed by him was sent o the Inspector General of Education with Comptroller s letter No 5922—L A D 766 dated 18th March 1914, for de partmental investigation and needful ac ion and a copy of the same was submitted o Government for information with No 5979—L A D 767, dated 18th March 1914

(3) Omission to credit in the ac counts of the school the sum of Rs 47 11 3, received as sale proceeds on the 15th October 1913, till it was pointed out dur ng audit

(4) Remittance of Rs 15 8 0 col ected on 31st August 1911 after a delay of nearly 7 months, *i e* , on 23rd March 1912

(5) Omission to bring into account awn timber to the value of Rs 266 11 5

(6) Overpayment of sawyers wages o the extent of Rs 108 13 2 not support ed by measurement entries in the Timber Note Book

(7) Omission to bring into the Ledger Account Rs 23 12 4 on account of rticles sold on credit

6 *Counterfoil Receipt Books and Cash Book* — Examination of the counter foil receipt books maintained for the recovery of the cost of manufactured articles and fees from students with the cash book disclosed that 4 items of receipts amounting to a sum of Rs 47 11 3 recovered on 15th October 1913 as noted below were omitted to be brought to account After the omission was pointed out by the auditors the amount was brought on to the cash book on 12th March 1914 and remitted to Treasury after a delay of nearly five months

Date	Receipt No	Amount		
		Rs	a	p
15 10 1913	123	12	2	3
	124	24	4	0
	125	6	1	0
	126	5	4	0
		47	11	3

The explanation furnished by the Superintendent in respect of this serious irregularity is—

that the items were omitted to be posted into the Sales Cash Book through mere oversight that the excess of cash found after verification with the cash balance was pending investigation placed in a wooden box by T K Ramaswamy now in the Curator s office who was in charge of the cash book and that in the pressure of work the Superintendent Mr M G Ramachendra Rao completely lost sight of the incident Whether this sort of explanation offered by one in the responsible position of Superintendent can be accepted as satisfactory is a matter for consideration For as soon as the excess in the cash balance was noticed it was the duty of the Superintendent to have brought it into the cash book as excess amount requiring to be traced and adjusted or solicited the orders of the Inspector General

The fact is that as already reported in the previous audit note and the special report dated 20th February 1914 the Superintendent has not admittedly been in the habit of regularly verifying the actual cash balance on hand with the Cash Book balance that deficiencies have often been found in the school cash and that they have been made good by the Superintendent in charge

It was also found that receipts in counterfoil were not issued for advances received from customers in respect of orders given nor were they brought on to

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the cash book and adjusted Then again the sum of Rs 15 8 0 collected on 31st August 1911 on receipt No 77, Book No 60, was entered in the Sales Cash Book on the same date, but it was brought on to account in the General Cash Book and remitted to Treasury on 23rd March 1912 This amount was in the hands of Mr G Subbuswami Iyer, the then Superintendent of the Institute in the meantime

These instances of omissions to bring the sale proceeds to account on the due dates, clearly show the irregular manner in which school cash was handled and perhaps utilised by the Superintendent in charge of the school

7 *Timber Account* —Till recently a timber note book was being maintained by the Superintendent in which he was entering the particulars of measurements of sawing done, as well as the actual number of planks, joists, etc , prepared, and the sawyers wages as well as the number and cubical contents of the planks, etc , to be taken into the stock register of raw materials were based upon these entries

This note book was of sufficient importance as being a primary record to demand its being written up promptly and with care The entries made in it were sometimes in pencil and sometimes in ink There were numerous unattested corrections and overwritings

In some instances, resawings done to timber once sawn and paid for, were not noted in this note book

Prepared timber to the value of Rs 266 11 5 entered by the Superintendent in this note book was not carried to the stock register of raw materials and brought into account as per details given on pages 2, 5, 6, 7, 8, 9, 14, 17, 20, 21, 22, 26 and 27 of the accompanying objection statements The amount of money thus lost has to be recovered from the party responsible

As a result of the audit, the timber note book has been recently dispensed with, and the Superintendent makes the entries of the sawyers wages as well as the number and measurement of planks turned out directly in the sawyers book

Wastage —Attempts made to find out the actual wastage in case of each log proved futile, as the particular log to which the turn out related was not noted in all cases in the sawyers account for purposes of identification Moreover, against each log, only such of the portion of sawn timber as was fit for immediate

use and hence carried to the stock register of raw materials was noted Nothing was stated about the remaining portion which perhaps required further sawing This procedure which is quite an unsafe one affords no guarantee that the total quantity of the log minus the wastage will invariably be brought into the stock register of raw materials nor does it easily tend to the actual turn out and wastage in case of each log being found out

The proper procedure would be to allot a certain number of pages for each log in the timber account and to enter under each log the measurement of sawing done and the actual number of slabs or planks or pieces sawn with their full measurement noting against such of those that are taken into account the page number of the Stock Book and numbering the rest as a b c and so on

When these are resawn the complete turn out of each may be shown and carried to the Stock Register In this manner the total turn out of a particular log should be entered in a particular place

The advantages of adopting this procedure would be—1 The full turn out of a particular log can be brought into account 2 The full turn out of a particular log can be easily ascertained 3 The proportion in which the wastage of a particular log bears to its original quantity can be arrived at

Wherever there is abnormal wastage in case of a particular log the Superintendent should record the reasons therefor

In the following instances however where the above particulars were given in detail it was found possible to find out the wastage as shown below —

Date	Name of Wood	Original Volume	Final Volume	Wastage
20 7 11	Red Sandal No 2	173	1 2	21
20 9 11	White Sandal No 2	7	4 3	14
8 12-13	Tamarind 5—1146	9	22	13
5 12 13	3—620	10—11	10	11
11 12 13	2—240	58	41	14
	4—839	28	18	10
11 12 13	1 84	17	12	

It is desirable that the wastages on each log sawn and consumed in the Institute should be calculated so that some idea may be had of the total quantity of wastage per year on this account

Valuation of Timber —In determining the rate of timber per square or cubic foot, the cost of the logs purchased plus railway fare, cartage, octroi and sawyers wages paid therefor are spread over the original quantity of timber By this method of calculation, the value of timber wasted while sawing, is borne by the Institute It is a point for consideration whether the total cost of the logs should be charged to the sawn timber or that of the prepared wood alone

8 *Sawyers Account* —It was a serious irregularity that the sawyers account was being written up once in 5 or 6 months This was apparently due to the maintenance of a subsidiary note book called timber note book by the Superintendent

The wages paid to the sawyers were found to be incorrect in certain instances as indicated below —

	Rs	a	p
21 12 12 less paid	0	2	4
15 1 13	5	11	0
8 2 13	0	8	9
15 2 13 & 6 3 13 less paid	1	2	10
20 3 13 4 as less and 3 pies excess	0	3	9
5 4 13 less paid	0	9	7
17 5 13	0	0	6
25 6 13	0	2	0
	8	8	9
Excess paid on 1 7 1913	0	1	0
	8	7	9

But this amount was drawn and disbursed in September 1913

What was more serious was that sawyers wages amounting to Rs 108 13 2 not supported by entries in the Timber note book as per details given in pages 1, 2, 3, 8, 9, 12, 22, 23, 24, 25 and 28 of the objection statement were paid, and the excess amount should be recovered from the party responsible, if the work done by the sawyers is not satisfactorily accounted for

9 *Stock Register of Raw Materials* —

The defects noticed in this register are —

1 Quantities of articles in stock were not described on any uniform basis in all the registers of the school For *e g* In Voucher No 351 a sum of Rs 2 4 3 is charged for 6 bars of round iron $\frac{3}{8}$ while only their weight, *i e*, 27 lbs 4 oz is entered in the stock book

2 In some instances quantities and rates of purchase were not entered For *e g* February 1912 Voucher No 367 —

	Rs	a	p
Iron	4	6	0
Chandras	0	8	0
Shellac	1	12	0
Parangi Sambrani	0	8	0
Total	7	2	0

3 Much difficulty was experienced in tracing the articles purchased according to the voucher books in the stock register of raw materials as in numerous instances incorrect page numbers and in some instances no page numbers of the latter entered in the former to facilitate check For *e g*

	Rs	a	p
Voucher No 103 dated 24th September 1913 iron bars	14	0	6
Voucher No 104 dated 24th September 1913	4	7	6
Voucher No 105 dated 24th September 1913	10	8	3
Total	29	0	3

Against the above entries page No 54 was found entered while the articles could not be traced in that page at all

4 In certain instances stock balances at the end of each year differed materially from the book balances as found and certified by the Superintendent and no steps were taken to reconcile these differences except by making either plus or minus postings in the issue side at the end of the year unsupported by order number or date just to make the book balance arrived at as per entries made tally with the actual quantity found on examination by the Superintendent

5 During the year 1911 12 and 1912 13 300 cubic feet of timber for each year costing about Rs 1 500 is posted against the issue side as wastage by boys without any data to verify the correctness of the quantity

6 Certain miscellaneous articles copper sheets chemicals and aluminium articles remain unissued for some years together

If there is no immediate chance of using them they should be sold as unserviceable articles

10 *Stock Register of manufactured Articles* —Much difficulty was experienced in checking the receipts and issues noted in this register, and also in comparing the closing balance of one year with the opening balance of the subsequent year for the following reasons

(1) All the particulars required by the headings were not properly posted to facilitate check Even the order numbers required to identify a particular article, and sometimes the value thereof were found omitted

(2) The description given for certain articles in one register differed materially from those given for the same articles in the subsequent register when they were carried forward

(3) Sales were not invariably posted against the receipts to find out, at a glance, the number of articles remaining undisposed at a time

(4) Many articles were found to have been sold without bringing them at all on the receipt side of the stock register

The following are examples —

	Rs	a	p
976— 28 4 12, 2 white cedar folding chairs	7	0	0
937—19 4 12, 1 white cedar folding chair	3	8	0
870, 1 single camp cot	16	8	0

(5) In certain instances it was noticed that articles supplied to, but rejected by one party were resold to a different party without duly recrediting them in the stock book before the second sale was effected

(6) Teak pieces of different denominations were supplied in the name of the Inspector General of Education for sloyd classes in the State Neither the number and date of the order nor the dimensions and value thereof were noted It was not even stated whether the amount was recovered in cash or adjusted

11 Other irregularities deserving special mention here are —

(1) In certain instances it was found, that the amounts entered in the sale note differed from those in the ledger and in other instances, amounts entered in the sale note were not at all carried to the ledger The value of articles sold on credit but omitted to be brought on the ledger amounted to Rs 23 12 4, as

ındıcated ın pages 6 7 8 9 and 10 of the objection statement and should be re covered from the respective parties

(2) In the followıng ınstances pay ments are made to the staff of the In stitute for servıces rendered The practice of employing the staff for work other than that which ıs paıd for by Government ıs not for obvious reasons desirable and ıs also ınadmıssible under the rules of the Mysore Service Regulatıons For *e g*

14th October 1912 Voucher No 157 paıd to G K Sıtarama Iyengar for stıtch ıng canvas to a whıte cedar chaır and 17 ıron chaırs Rs 3 5 0

26th November 1912 Voucher No 214 paıd to G K Sıtarama Iyengar for stıtch ıng canvas to whıte cedar chaırs Re 0-4 0

14th August 1911 Voucher No 31 paıd to Ranga Jetty cooly for takıng canvas chaır to the Health Office Re 0 1 0

In all cases of cooly and cart hıre paıd on account of customers the number and date of the sale note through whıch they were subsequently recovered should ınvarıably be noted ın the cash book for purposes of verıfıcatıon

(3) *Acquittance Roll* —No dısbuıse ment certıfıcate ıs found recorded ın these rolls Mahomed Pippu Assıstant Machıne Instructoı whose pay for February 1913 ıs Rs 25 was paıd only Rs 7 14 0 on 5th March 1913 after deductıng Rs 17 1 4 on account of Lıfe Insurance pıemıum and house buildıng advances But hıs sıgnature was not taken on a stamped receıpt as requıred ın para 664 of the Mysore Treasury Manual and Government Oıder No 11802 3 – Med 264 05 2 dated 15th May 1906

(4) The specıal scholarshıp of Rs 3 granted by Sırdar M Kantharaj Urs Esq S I to a student named Venkoji Rao and acknowledged for ın the acquıttance oll dıd not pass through the receıpt and ısbursement sıde of the cash book

(5) The sum of Rs 20 ıeceıved as ıer entry ın receıpt No 359 dated 1st Febıuary 1913 (Book No 8 Pottery Sec ıon) was ordered by the Superintendent o be kept under suspense pendıng receıpt ıf certaın ınformatıon from the party to vhom a communıcatıon was addressed But neıther was any receıpt ıssued nor he amount brought to account Lıkewıse a sum of Rs 12 receıved as advance from Mr M C Rangaıengar ın respect of an ırder for fıxıng rıngs for a copper vessel ın 20th December 1913 was kept ın

suspense and no receipt was passed there for, nor was the amount taken into the Cash Book on the date of receipt This procedure is highly irregular Receipts should be passed for all amounts of what ever nature received by the Superintendent and they should be immediately brought on to account in the General Cash Book and necessary suspense or adjustment registers should be maintained to help the disposal of such items

(6) Applications from students for admission into the institute are not filed

In the printed Admission Register, no entries are found to have been made for numbers 7 to 175 220 to 233 and 241 to 258

In the term fee register opening and closing arrears were not entered It would be well if students of each class are shown separately, and their general numbers repeated in the receipts given If the fees recovered are for two months, postings should be made in the columns of the respective months with numbers and dates of receipts Date of admission should be noted against the name of each student to arrive at the arrears correctly at the end of each year

(7) No proper Stationery Register nor Indent Book for Stationery articles is maintained The stationery articles are at present purchased from the local market As the institution is now paid in the first instance from General Revenues, arrangements may be made with the Stationery Department for needful supply

(8) A register of manufactory, plants, implements, etc , should be prepared showing all such articles purchased according to the paid vouchers, obtaining competent orders for omitting such of those that were declared as unserviceable on account of long use, etc

(9) No furniture account nor contingent register was maintained

B SRINIVASIENGAR,
Asst Compti and Officer in charge, Local Audit Department

GPB—15—22 2-1

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Report regarding the irregularties noticed by the Assistant Comptroller, Mr B Srinivasa Iyengar in the fuel accounts of the Chamarajendra Technical Institute, Mysore

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In the course of my examination of the Stock books of the pottery section on the 27th February 1914, I noticed certain doubtful entries in the accounts maintained for fuel and called for all original reference in the School purporting to have been issued to, or received from the fuel contractors and the From and To registers These papers were placed in my hands on the 28th idem and some of the original vouchers called for from the Comptroller's Office reached me on the 5th instant With the kind permission of the Mysore Railway Station authorities, I was able to collect some information regarding the receipt and delivery of several waggons of fuel consigned to the address of the Superintendent Industrial School by some of the fuel contractors

2 The examination so far conducted by me disclose the existence of several irregularities which may be classified as follows -

(1) Getting supply of firewood by the Superintendent of the Institute for private use from the very same contractors who supplied firewood to the school, and the omission to enter in the stock accounts of the school large quantities of fuel purporting to have been consigned for the use of

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(2) Indenting for large quantities of fuel even when there was a very large stock on hand and the consumption was normal and could be met out of the stock on hand

(3) Orders for the supply of fuel even to the contractors outside Mysore were not invariably sent by the Superintendent through formal communications nor were all the communications received from the contractors regard to the supply of fuel duly indexed in the registers of the school

(4) Large deficiencies found in the stock of fuel between the book balance and the actual stock at the close of each year were not properly accounted for nor was dryage and wastage calculated on any systematic or well defined rule or under the orders of any competent authority

(5) Obtaining sanction of the Inspector General of Education in November 1913 by the Superintendent Mr M Ramachandra Rao to the enhancement of the rate at which firewood may be purchased by him by about one rupee per ton i e , from Rs 8/- to Rs 9 in the absence of a clear necessity for it

(6) Payment of Rs 62-12-9 purporting to have been made on 25th March 1913 to one Cahiron & Co , of Bangalore for fuel supplied in December 1912 is not supported by a proper voucher or acknowledgment of the payee

(7) Two items of receipts of fuel viz , 14 86 and 24 tons entered as having been purchased (locally) on 9th June 1913 and 30th June 1913 respectively in the stock account, and which were paid for on

actual facts and a sum of Rs 310-14-0 being the value of 38 86 tons appears therefore to have been erroneously charged to the school

Of the above irregularities, the last item is the most important and will be first dealt with

The facts of the case connected with this so far as they can be gathered from the available records are as follows -

(a) Prior to November 1912, the only contractor for the supply of fuel from Closepet from which place most of the ~~Engine~~ fuel required for the school ~~is~~ being obtained, was one Inayath Khan, whose transactions with the school commenced from a date anterior to July 1909 Vide, statement No 1 For reasons not very clear from the records order for the supply of Closepet fuel appears to have ~~then~~ been given by the Superintendent Mr M Ramachandra to a firm of Bangalore Rahimon & Co General+Hardware merchants, along with sundry articles of hardware &c who appear to have sent only two consignments of 3 2 waggons each in November and December 1 respectively

The Superintendent again fell back on Inayath han for supply of fuel in February 1912 sent an order for 5 waggons on 12th February 1913, and got them from him 3 ~~5 waggons~~ on 22nd February 1913, 26th April 1913, and 29 April 13, but for the ostensible reason that his supply did not arrive in proper time he withdrew the orders placed with ~~him~~ him in

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his letter No 931 dated 26th April 1913 In the meantime negotiations were opened with one Mr N Subba Rao of Bangalore for obtaining firewood from Closepet almost on the same terms at which Inayath Khan and Rahimon & Co , supplied viz , Rs 8/- per ton for delivery at the School (or Rs 5/ at the Closepet Railway Station) and under the directions of the said Mr Subba Rao one Hemath Singh fuel contractor of Closepet as Agent of one Duffedar Syed Hussain despatched his first consignment of 2 waggons of fuel on 10th April 1913 to the address of the Superintendent and enclosed the Railway invoice in his communication of that date which letter was duly received by the Superintendent (Mr Ramachandra Rao) on the 11th idem But no entry of the receipt of this consignment or of the payment of the Railway fare and carthire in respect of it finds a place in the stock book of the school From a reference to the Railway records however, it is found that these two waggons as well as another consignment of two waggons despatched by the same Hemath Singh on the 14th April 1913 to the address of the Superintendent appear to have been taken delivery of by Rama a peon of the school on the 13th and 16th April 1913 respectively This latter consignment also does not appear to have been received on behalf of the school, though a reference is made to it in Superintendents Mr Ramchandra Row's letter to Hemath Singh in No 912 dated 31st April 1913

Please see Appendix I

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in which the contractor is warned not to send useless wood of the kind contained in the two waggons recently sent

The next two consignments from Hemath Singh of a waggon each were received on the 20th and 26th April 1913 and were duly taken delivery of and brought on the accounts of the School on the 21st and 26th idem respectively In the month of May 1913, 3 consignments of a waggon each despatched on the 5th, 23rd and 24th May 1913 were also duly received by the Superintendent on behalf of the school, but it is found that on the 5th and 13th of that month, two other consignments of one waggon each appear to have been despatched by Hemath Singh to the address of the Superintendent and taken delivery of by Rama, as usual, on the 7th and 15th idem and that they are not recorded in the books of the school

In the month of June 1913, the quantity of fuel recorded as purchased from Hemath Singh is abnormally large being so much as 107 98 tons of which 69 1 tons were received in 11 waggons despatched from Closepet on the marginally noted dates and the balance of 38 86 tons consisting of the two items of 14 86 and 24 tons above referred to/locally/ in 2 instalments on the 9th and 30th June 1913 respectively ~~Statement No 8 shows the particulars of fuel supplied by Hemath Singh from April'13 to June 1913 respectively~~ Statement No. II shows the particulars of fuel supplied by

Hemath Singh from April 1913 to June 1913 as shown in the stock account of the said coal and in statement F-1 & 2 are entered the details of the several consignments despatched by this contractor from Closepet by rail to the address of the Superintendent and taken delivery of through the peons of the ~~school~~ School The first payment to Hemath Singh is found to have been made on 9th June 1913 by which date the quantity of fuel received from him by rail from Closepet as entered in the stock account of the school was 33 4/20 tons for which Rs 265-13-0 was charged to the accounts of the school and paid But as stated above, four consignments aggregating about 1050 maunds or 38 and odd tons had been booked in 6 wagons to the address of the Superintendent in April and May 1913 and had been taken delivery by and a peon of the School Why these consignments were not brought on the accounts of the School and how they were disposed of are points requiring explanation On the 9th June 1913 on which date the accounts of Hemath Singh for fuel duly supplied to the School were for the first time settled, 14 86 tons of fuel are stated to have been received (as a local supply) and a part payment of Rs 100-1-0 towards its value of Rs 118-14-0 at Rs 8/- per ton made to Hemath Singh This sum of Rupees 100-1-0 is found included in ~~paid~~ the sum of Rs 266-1-0 paid to him on that date and one consolidated voucher obtained for the whole amount

(b) But this entry of a part point

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of 14 86 tons of fuel on 9th June 1913 appears to be highly suspicious for the following reasons:-

(i) Hemath Singh was not a local Contractor,

(ii) All his supplies to the school from April to June 1913 except in this instance and in respect of the other item of 24 tons alleged to have been supplied by him on 30th June 1913 were sent from Closepet by rail

(iii) Payment to him for this supply was made not at the rate for local supply viz , Rs 7-8-0 per ton but at Rs 8/- per ton

(iv) On the date i e , 9th June 1913 on which 14 86 tons of fuel are stated to have been supplied by him to the school, 2 wagons of fuel containing 12 ~~05~~ tons booked by him by rail on the 5th and 8th idem had been received at the Railway station and taken delivery of on behalf of the school by peon Rama

(v) The accounts of the school show that the stock on the 9th June 1913 was so much as 21 36 tons and that fuel of 12 ~~05~~ tons, had arrived at the railway station, while the issue for consumption on that date and upto 12th June 1913 was nil (Vide portion marked A in statement No IV/4 showing the detailed receipts and issues during the 3 months April, May and June 13)

(vi) The stock of fuel at the end of March and the beginning of April 1913 was so low as 2 6 tons, and nevertheless

Statements IV & V

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the consignments received from Hemath Singh on the 13th and 16th April 1913 were not taken to the school account In respect of the latter consignment not having been taken to the accounts of the school a plausible explanation might perhaps be advanced as the fuel then received was dry and not of much use for the school But it is found that on previous occasions when the stock of fuel was considerably more than what it was in the beginning of April 1913, inferior kind of wood was received and accepted for the school (Vide No 174 dated 13th August 1912 to Enayath Khan of Closepet and 670 dated 11th April 1911 to Seenappa of Mandya

Statement No II & II A

*Appendix I

(vii) No agreement is forthcoming in the records of the school as having been entered into between the Superintendent and Hemath Singh or his principal and partner Syed Hussain or Subba Rao binding the Superintendent to take delivery of any given quantity of fuel Unlike other contractors Hemath Singh appears to have received the Superintendent's orders for supply of firewood other than through formal communications There is no reference to any formal order given by the Superintendent to N Subba Rao or Hemath Singh to supply any given quantity of fuel

Appendix I & III

(viii) The supplies from Hemath Singh in the three months of April, May and June 1913 were so large and frequent that

Statement No II

that it was even found necessary to hold the order for supply in abeyance during the Superintendent Mr Ramachandra Rao's absence at Bombay in the latter part of June 1913 Vide docket No 1098 dated 21st June 1913 issued by the Head Master of the School apparently under the orders of Mr Ramachandra Rao

Appendix IV

(ix) This quantity of 14 86 plus that of 24 tons represents almost exactly the quantity of fuel that is found to have been received by the Superintendent Mr Ramachandra Rao though Rama on the dates 13th and 16th April 1913 and 7th and 15th May 1913 and

(x) Lastly, the deficiency in stock at the end of June 1913 to this extent cannot be properly accounted for even after all reasonable allowances are made for dryage and wastage This point will be adverted to again later on

(c) The payment of Rs 100-1-0 towards the part value of this item of 14 c tons appears also to involve some suspicious circumstances

(i) The payment of this sum as well as Rs 166-0-0 being the value of 53 83 tons supplied and brought to account on on the whole Rs 266-1-0 for fuel supplied is alleged to have been made to Hemath Singh him self on a voucher signed by him but the original receipt taken from him is not in the usual printed form of the school

(ii) The actual date of payment

is

is not entered in the body of the receipt which is in Kanarese

(iii) The signature in the receipt purports to be that of ಹೇಮತ್ ಸಿಂಗ್ in neat Kanarese while the signature of the individual as found in the several communications received from him is ಹೇಮತ್ ಸಿಂ written in characters not very well formed

(iv) The duplicate of the receipt obtained as an office copy is signed not by Hemath Singh but by Subba Rao

(d) All the circumstances referred to above except the last are applicable with stronger force to the entry of 24 tons of fuel purporting to have been received from Hemath Singh and the payment of Therefor Rs 192/- made to him ~~and therefore~~ on 30th June 1913 The total quantity recorded as purchased from Hemath Singh in June 1913 was 107 96 tons a record purchase, being about twice the quantity purchased in any one month Since 1909-10 heavy purchases were made only in 3 months viz , 55 tons in November 1909, 57 5 tons in September 1910, and 53 6 tons in April 1913

Vide Statement II

The entry of receipt of 24 tons on 30th June 1913 in the stock book appears to have been made as an additional entry after the accounts of the year were first intended to be closed, and the unusual promptness of the Superintendent in having the closing entries of fuel account worked out on that very date to account for the shortage of 44 5 tons in stock on 30th June 1913 and the entries being initialled by

A copy of the written Statement given by Hemathsingh in the presence of assistants in 10 2 16 is attached as Appendix E

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him are very significant, and what is still more significant is that similar closing entries to account for the shortage in stock in the previous year, i e 1911-12 appear to be in the hand writing of the same person who made the entries for 1912-13, and a close examination will show that the entries of both the years appear to have been made at one and the same time Further comment on this point is unnecessary In the receipt obtained from Hemath Singh on 30th June 1913 for the payment of Rs 192/- only the month and year are entered but not the actual date of payment, and in the entry of date in the duplicate vouchers filed in the school, the date first put in as 30th June 1913 appears to have been altered into 30th June 1913

(e) Assuming that the above two entries of receipts of 14 86 and 24 tons of fuel are genuine, it now remains to consider how the stock of fuel at the close of June 1913 was accounted for

(1) A statement (No V/8) showing the monthly receipts and issues of fuel with the opening and closing balances for 1912-13 has been prepared, from a perusal of which it will be seen that the stock of fuel was at its lowest in the months of November 1 12 and March 1913 being 94 and 2 06 tons respectively and that till April 1913 when large quantities of fuel began to pour into the school, the supply and demand went almost hand in hand

In calculating the closing balances account is taken of the quantity of fuel received locally & entered duly in the subsequent challans & entries in the stock account the dates of payment

It may be that the consumption was limited to the extent of quantity of fuel actually supplied At any rate there is no doubt of the fact that the stock of fuel in the month of March 1913 was very low, and the Superintendent's anxiety to replenish the stock is exhibited in two communications* Nos 807 808 dated 8th March 1913 addressed to Rahimon Co , of Bangalore and Iravathchan of Closepet intimating to them that their failure to supply fuel in time has caused considerable loss and asking them to send fuel immediately The quantity required during that month was however obtained locally through Unisawmi Pidalia and Gidden Baistry and the balance of stock at the end of the month according to the stock account was 2 06 tons From what is stated above it is clear that there could not have been much loss of wood on account of drying and wastage from July 1912 to March 1913 and that the maximum allowance to be made on that account up to that date is only 2 06 tons

(2) Large quantities of fuel were purchased during the next three months- April May and June 1913 amounting to over 200 tons while the issues in April and June 1913 were normal, only those in May 13 being 45 tons i e , about twice the average It will also be seen that of the 200 tons purchased during this period, 107 96tons or more than half were purchased in June 13 and from Hemath Singh alone of which 24 tons were received on the last day of the year 1912-13, on which date, the stock of

Annexure VI

(Vide portion marked B on Statement VI)

* Vide Statements IV & V

Statements IV, V & VI

fuel appears to have been taken The book balance on that date was 113 3, and the actual stock found on weighment was 68 5 tons There was thus a deficiency of 44 8 tons on that date The entries made in the stock book explaining the deficiency by an official other than the store keeper and initialled by the Superintendent (Dr G Ramachendra Rao) over date 30-6-1913 are as follows -

	Tons
Balance of last year	27 3
Received during the year	370 2
Total	398
Actual balance on hand dr fuel	68 5
	329 5
Spent for tile manufactures	285
Shortage for dr age difference in weights &c	44 3
	329 5
Actual balance	68 5

That this no satisfactory explanation for the shortage in stock is evident from the following considerations -

(i) The quantity of stock at the end of March '13 was unusually low being only so much as 2 C6 tons and the maximum allowance for dr age and wastage during the nine months of the year 1912-13 ended March 1913 cannot be taken at a higher figure than 2 C6

ii) As the total quantity received during this period including the open ng balance was 193 tons and the issues

amounted to 196 tons while the receipts (excluding the item of 24 tons recorded as received on the 30th June '13 in respect of which no allowance should be made for drainage) and issues during the next three months were 176 26 & 39 respectively, the allowance for the latter part of the year on account of drainage and wastage must therefore be comparatively small

(iii) During the 7 months and 9 days of the current year 1913-14 i e , from July to 9th February 1914 on which date the Superintendent Mr M C Ram chendra Rao was relieved of the charge of the pottery section, the total receipts including the opening balance and issues were 157 1 and 135 5 tons respectively and the deficiency in stock found at the time of transfer is stated to have been 15 5 tons

(iv) That there were heavy deficiencies in stock of fuel at the close of the two years previous to 1912-13 amounting to 83 7 tons in 1910-11 and 27 7 tons in 1911-12 which were, so to say, taken account for by drainage of stock and wastage in issue is by itself no justification for admitting without question the shortage in stock in the year 12-13 In fact, it was this practice of writing off without obtaining the orders of competent authority all shortages found in stock however extraordinary the may be that has apparently facilitated the insertion of the two above mentioned receipts of 14 3/ and 24 tons without fea

of detection

(v) From a reference to the statements 5(a) & (b) prepared on lines similar to 5 showing the monthl receipts, issues and balance of stock of fuel during the years 1910-11 1911-12, it will be seen that during the said two years large stock of fuel remained unused month after month and that particularl in the year 1910-11 large quantities of fuel were purchased without any clear necessity for such purchases and that considerable loss must have thus resulted to the school The conditions in 12-13 were certainly more favourable in this respect

This is not the place to discuss the merits and demerits of using well dried fuel for burning the kilns, but taking the facts as they have been recorded in the books, it is found that in like as in other years, fuel required for consumption in 1912-13 was obtained almost just as it was required for use and that large quantities of fuel did not remain long in stock

(vi) Even in the year 1910-11 in which the deficiency in stock at the close of the year was highest a record viz 83 figure 7 it will be seen that the percentage of loss calculated on the assumption that the entire stock represented in the monthl opening balances was subject to drying &c work up to about 5

From a reference to statement 5(b) & (c) in which corresponding figures are worked out for 1911-12 and for the 7 and

~~one for the 9 and~~ odd months of 1913-14 the percentages will be 2 ½ and 6 respectively

And on a similar calculation the loss on account of drjage which maj perhaps be admitted as reasonable in the year 1912-13 is onlj 10 3 tons calculated at the maximum rate of 6%

(f) From the above mentioned facts and considerations, there seems little doubt that the two items of 14 86 and 24 tons of fuel recorded as received in the stock book on the 9th and 30th June 1913 were not actuallj brought into stock and that the payments of Rs 100-1-0, 18-13-0 and 192/- aggregating Rs 310-14-0 made there for to Hemath Singh on the 9th, 28th & 30 h June 1913 respectively and charged to the school account were apparently in settlement of the amounts due to him for the 6 waggons supplied b him to the Superintendent on the 10th & 14th April and 9th and 13th Maj 1913

(g) A prima facie case of the existence of a serious irregularitj involving a considerable loss of over Rs 310/- to the school, has been made out and it now behoves the departmental authorities to make necessarj investigation b examining the Superintendent Mr M G Ramachend Rao, Store keeper Murthi Rao, Head Master T K Ramaswamiah (if he is the writer of the closing entries on 30-6-1 in he stock book), the peons Kana and Siddiah and the gate keeper of the scho and the fuel contractor Hemath Singh his principal and partner N Subba Rao

Vide Copy of the written Statement given by Mr. Ramachandra Rao in the enquiry (Appx VII)

and to determine who is responsible for this irregularity and from whom the money should be recovered

Item 506 para 2

4 Want ofproper voucher for the payment of Rs 62-12-9 to Rahimon & Co 25th March 1913 Orders for the supply of Closeret fuel as well as for sundry hardware were given to the Firm of R himon & Co , of Bangalore They sent their firs consignment of 3 waggons on 14th November 1912, which was duly paid for by a Public Service Transfer Receipt on the Bangalore District Treasury on 21st December 1912 Two more waggons appear to have been supplied by themm in December 1912, the amount due in respect of which viz , Rs 62-12-9 as well as another sum of 27-0-0 being the price of a lubricator has been charged in the accounts as paid on 25th March 1913, but there is no voucher or acknowledgment from the firm forthcoming nor was the amount sent through a public service transfer receipt The vouchers sent with the detailed contingent bill to the Comptroller's Office simply record the payment but do not contain either the signature of the payee or the receipt stamp How the payment was actually made to the firm and why a proper vouched acknowledgment was not obtained are points requiring explanation

Vide Statement No III

In this connection a brief reference to the correspondence that has passed between this firm and the Superintendent Mr T G Ramachandra Rao) is interesting Demand for payment of the two waggons of

was first made on 31st January 1913 and a reply was sent by the Superintendent, that a remittance transfer receipt will be sent soon (after receipt of a bill) After ascertaining the correct weight of the wagons and the expenditure incurred in unloading &c, the Firm finally sent their bill on 27th February 1913 and the amount of the bill was charged in the accounts as paid to the Firm on 25th March 1913 In the meantime a communication was sent by the Superintendent to the Firm on 8th March 1913, upbraiding them for not supplying fuel in proper time as promised in the following terms,-

"You did not send fuel as promised and thus caused much loss to us If the matter is reported to the Inspector-General of Education, you will be held responsible for the loss incurred here Please do the needful" There is however no reference forthcoming to any formal agreement having been entered into, [illegible] Kahi on Co , in the matter

Finally after the issue of communication No 863 dated 27th March 1913 in which the Superintendent stated that he waited long for the supply of sundry things of hardware from the Firm and that he sent his orders to Madras, all transactions with the Firm appear to have ceased

Note No 5 / Informal

5 Obtaining sanction of the Inspector General of Education to the enhancement of the rate of price for Closeset fuel by Re 1/-

19 (C-0)

In his letter No 400 dated 27th October 1913 the Superintendent wrote to the Inspector General of Education on the following lines -

"It has become very difficult to procure fuel required for the pottery section either locally or from Closepet I was hitherto getting fuel at Rs 6/- per ton delivered in the school On account of Ramanagaram works rates have gone up and the contractors refuse to sell at the rate formerly accepted One contractor with great difficulty has promised to give at 8/- per ton at the Mysore Railway Station delivery This means nearly an increase of Re 1/- per ton The work in the pottery section is suffering much for want of fuel I therefore request early sanction for purchasing fuel at this increased rate"

The increase of Re 1/- per ton in the price of fuel for the File Factor was sanctioned temporarily in Inspector General's letter No 3003/316 dated the 11th November 1913 But there is nothing on record to show that the attempts to get fuel at the old rate from Closepet were not successful In superintendent's communication dated the 30th April 1913, Inayat Khan was asked to discontinue his supplies and in his letter No 1353 dated 21st June 1913 he protested against such a cancellation of the order, demanded payment of his old bills and requested the

The underlining was found in the original

orders being sent to him. There is also nothing to show that Heath Singh who supplied fuel in such large quantities till June 1913 or Duffedar Syed Hussain who sent 4 waggons in 2 consignments in October 1913, refused to supply at the old rate of Rs 8/- per ton.

The contract for the supply at the enhanced rate of Rs 9/- per ton or Rs 8/- per ton for delivery at the Railway station was given to no other than Subba Rao of Bangalore under whose instructions Heath Singh first supplied fuel in large quantities from April to June 1913 and then Syed Hussain of Closepet supplied four waggons of fuel in October 1913 as soon as the superintendent got the sanction from the Inspector General of Education, he sent a telegram to his Subba Rao on 17th November 1913 to send fuel immediately who appears to have made arrangements for the supply of Closepet fuel through a Firm "D Sreenivasan and Brothers" of Bangalore. All negotiations for the supply of fuel at the enhanced rate of Rs9/- per ton with or through Mr Subba Rao or D Sreenivasan and brothers appear to have been made otherwise than on formal communications.

Vide Statement No III

6 The other four irregularities enumerated in para 2 items No (1) to (4) which are referred to in the preceding paras require only a passing notice.

(1) Getting supply of fuel by

21 1

Statement No. 1 Form 2

by the superintendent for private use from the very same contractors who supplied fuel for the school &c the existence of this irregularity for which Mr C Ramachandra Rao chiefly and Mr C Subbaswami Iyer, his predecessor, also to same extent are personally responsible is established beyond doubt from the following

(1) Extract from letter dated 21st June 1913 of Inayathulla fuel contractor of Closepet to the superintendent, Industrial school, registered as 1323 on 23rd June 1913:

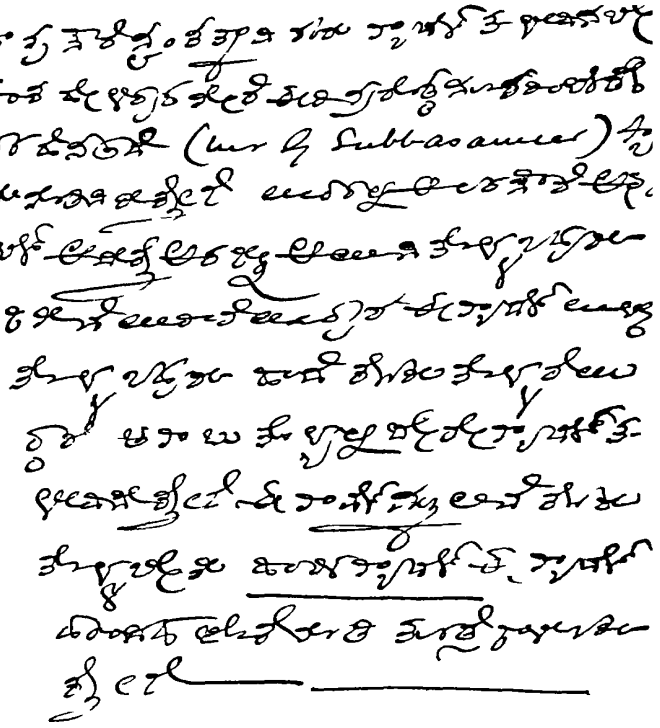
" [illegible] 60-70 [illegible] 5-6 [illegible]

[illegible]

(Sd) Illegible

22 117

(ii) Extract from letter dated 9th November 1911 registered as 556 on 10th November 1911 from Inayath Khan to the Superintendent



(iii) Payment of Rs 35/ to Inayath Khan for a waggon of fuel, ordered in Superintendent's No 308 dated 23rd November 1909 and acknowledged in by Inayath Khan in his letter dated 14th January 1910 registered as No 637, neither the supply of 1 waggon nor the payment of the fund recorded in the books of the School

(iv) 3 waggons of fuel supplied to the Superintendent by Inayath Khan on 3 occasions viz, on 2nd September 1910, 21st June 1911, and 7th August 1911 do not find place in the stock account of the school

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(v) Omission to bring to the accounts of the school 6 waggons of fuel ~~from~~ consigned by Hemath Singh from Closepet by rail to the address of the Superintendent and taken delivery of them by Rama a peon of school on the 13th and 16th April and 7th and 15th May 1913, as well as the 7th waggon booked by Hemath Singh on 13th June 1913 and taken delivery of on the 22nd idem during Mr Ramachandra Rao's absence from Mysore It is unnecessary to make any observations regarding the impropriety of this procedure or to what extent the interests of the school may be affected in consequence Suffice it to say that there would have been little occasion for the existence of the serious irregularities above referred to if the Superintendent had not been permitted to have transaction, except perhaps on cash payment basis with the contractors who supplied articles to the school No reference is forthcoming to show whether the Superintendent obtained the previous permission of the Inspector General of Education before making purchases of firewood for private use from the school contractors

Item No 62/ para 2

(2) Indenting for large quantities of fuel even where there was a large stock on hand and the consumption was normal and could be met out of the stock on hand A glance at the entries in the several statements Nos ~~1, 5 and 6~~ 11, 12, 13, 14, 15, 16 & 17 will show the extent of the purchases of fuel made month after month on behalf

school from 1910-11 to February 1914 made
Fuel chases appear to have been on an extra
vagant scale in almost the whole of the
latter half of 1910-11 when the stock was
over 100 tons, while the average monthly
issue was only about 12 tons The purchase
of a record quantity of 107 tons in the
month of June 1913 by Mr M G Ramachandra
Rao has already been dealt with at some
length in para 3 supra

(3) Orders for the supply of fuel
even to the contractors outside Mysore
were not invariably sent by the superin-
tendent through formal communications
nor were all the communications received
from the contractors in regard to the
supply of fuel duly indexed in the regis-
ters of the School

Item No (3) para 2

This is mentioned as an irregularity
requiring rectification
just to ensure that the transactions with
the contractors are quite above board

From a reference to the school
records connected with the suppl of fuel
it is seen that orders to all the contrac-
tors excepting Hemath Singh were almost
invariably sent though formal communica-
tions and it is the very transaction with
this individual that is open to question

(4) Large deficiencies found in
the stock of fuel between the book balance
and the actual stock at the close of each
year are not properly accounted for nor
wastage and drying calculated on any sys-
tematic or well defined rule or under the
orders of competent authority

Item No (4) para 2

106

This irregularity has already been dealt with and is not peculiar to the fuel accounts of the school The extremely irregular practice of taking to stock as opening balance of a year what was actually on hand on examination on the last day of the year witnout explaining the deficiencies btween the book balance and the actual stock and vitnout obtaining orders of competent authority opens a very wide door for fraud as in the instances under consideration - Vide para 3 supra

This irregularity was pointed out in the last audit note of the accour of the school, in para 12 an extract of which is herewith attached as appendix

Concluding remarks

The several irregularities explained in the foregoing pages appear to be sufficiently serious as to demand an early departmental investigation and needful action for their rectification

Assistant Comptroller

Statement Showing the particulars of the Supply of fuel by Enayatullah Khan of C

Requisition by the Superintendent			Supply as per Correspondence			Quantity as per entry in the Stock Register	Amount due				Amount pa Rentway	
Date	To No	Quantity	Date	From No	Quantity	Mds	Rate	Amount			Amount	
16 9 09	223	4 waggons	21 9 09	401	2 waggons	153					35	12
						168 8						
			2 10 09	441	1	212					17	5
						171 8					13	13
			12 10 09	480	1	222	57	170	7	11	18	8
23 11 09	308	1										
28 12 09	388	not legible 5 or 6										
			14 10	637	1	168 35					13	12
						186 10					15	5
			24 10	683	2	376					30	11
			3 2 10	744	2	187 20					36	5
						258 20						
						202 10					16	8
						143					13	
			14 2 10	785	1	162					13	4
15 4 10	699	6	24 4 10	1122	1	174 30					14	5
			4 8 10	1162	1	218 30					18	3
						214 20					17	13
30 8 10	803	2	7 6 10	1267	2	173					14	2
						146					13	
29 6 10	843	1				180 15					14	13
						223	do	553	1		18	9
2 6 10	843	x				190					16	11
			3 8 10	147	1	277 30					23	7
			8 8 10	187	1	195					16	2
						214					17	13
			30 8 10	252	1	191 10					15	12
			29 10	289	1	218 15	do	272	13		18	3
						199					16	7

No I.

Amount of Cert-ficate paid	Payment to Contractor — Date	Amount	Low land	Remarks —
8	1 10 09	50	Low rated	Account settled w/c/o 17 909 for number 288 at 1/- each = £1 3 [illegible], 200 nos and before 95 [illegible] 99 09 nos measured down in Calendar of 12-1
4				
4				
2 4	23 11 09	100	do	
	29 11 09	21 4		
		171 4		120 2 11 40 12 1 old volume settlement
	14 1 10	38	do	Low sum not found on the State account
4				
4				
8	25 1 10	100	do	
	28 1 10	100	100 Tins do	I taken personally
8				
4				
4				
4	1 6 2 10	100	Tins measured	
4	27 4 10	100	do	
4 0 0	4/6 3 10	100	do	
4				
8				
8 8				
	23 7 10	100 1		
		601 1		Advance of £4 48/- more allowed
4				
4 8				
4 4	13 8 10	100		
4				
4				
4				
4	12 9 10	174 13	48 advanced	
4		322 13		Advance 52/- more allowed here

[illegible]

Encaustables

Requisition by the Suppl-			Supply as per Correspondence			Quantity as per entry in the Stock Register	Amount due	
Date-	To No	Quantity	Date-	From No	Quantity		Rate	Amount
			15 9 10	329	2 wrappers	187		
						179 10		
			20 26 9 10	363 329	4	194 25		
						227 10		
						190		
						162 35		
						252 10		
						194 10		
						196		
						197 20		
			24 10 10	422	1	194		
						188		
						198		
						199 35		
			2 11 10	438	3	246		
						201		
						195		
			4 11 10	448		187 30		
						+ Wastage 163 mds @ 2 19 10		
							Rs 857	687 12 9
						190		
						180		
						179 30		
						187		
						@ 2706	do	135 4 6
						222 10		
			26 2 11	808	1	162 15		
						138		
						131		
							do	120 13 2
						162 30		
						170 20		
			8 8 11	1083		180		
						160 35		
							do	123 12 9

Railway Freight	Amount of Cartage Bond	Payment to Contractor			Remarks
date		Date	amount	How paid	
16 9 10	8				One Railway Freight Serv...
17 9 10					for 8 wagons
	X 4				4 on 21 9 10 & 4 on ...
	21 9 10				as cart hire on the Sirsh...
					Exploration paid to Tasmania...
23 Sept 10	12	22 9 10	100		Fire Supply of 103 and ...
26 9 10	4	3 10 10	100		[illegible] was omitted to be entered on...
		6 10 10	170		[illegible] but on ... amount sent to ...
1 10 10					value was included ...
6 10 10	16				
26 10 10					
28 Oct 10 10	8				
5 Nov 10		5 11 10	50		
5 Nov 10	17 1				
	4				
6 Nov 10	4	7 11 10	217 12 9		
			637 12 9		
			50 -		Advanced
			687 12 9		Full Settlement
30 12 10					
3 1 11	12				
16 1 11	4				
		19 1 11	135 4 9		do
23 Jan 11	4				
24 2 11	4 8				
3 4 11	8				
		13 4 11	120 13 2		do
		4 4 11	100		Advance
2 5 11	8				
12 5 11	4				
19 5 11	4 1				
		29 5 11	23 12 9		
			123 12 9		Settled

18

Evergetes Iowa

Requisition by the Superintendent			Supply as per Correspondence			Quantity as per entry in Stock Register Mk	Amount due			Amount paid on Railway freights		
Date	To No	quantity	Date	From No	quantity		Rate	Amount				
			2 17 11	96	1 waggon							
			7 8 11	200	2 "	170 for waggon	57/-	31	3	3	14	6
			14 8 11	226	1	252 10					20	6
			"	"	"	259					37	12
						204	do	131	2	3		
			9 11 11	556	1	204 5	do	37	8	9	16	15
3 12	680	2 waggons	14 4 12	1126	2	168 A	do	30	13	6	14	4
7 12	84	3	18 4 12	185	1	168 20					14	4
8 12	122 Confirming telegram to 3 waggons	and wired	3 8 12	255	2	174	do	91	8	9	28	6
			19 8 12			156						
13	735	5 "	20 2 13	918	1 "	164					14	13
13	772	4 "	22/25 4 13	1121	1 B	202					16	13
2 13	782	Requesting to send only 2 for the present	22/29 4 13	1124	1 B	179					15	1
							do	100	1			
13	808	to send two waggons										
4 13	931	will to send fuel										

Date of shipment	amount paid for conveyance	Shipments & Costs: Date	Shipments & Costs: amount	How Sent	Remarks
					Not found on the Stock register
16/8/11 / 19	4 - -	16/19 8 11	31 3 3		* 1 waggon was brought on the Stock Regr & The other is stated to belong to Convent
18 8 11	5 - -				
20 10 11	9 - -				
		2 11 11	131 2 3 - 6 12 -		Demurrage deducted
			124 6 3		
23 11 11	4 8 -	23 11 11	32 8 9		
23 4 12	4 - -	22 8 12	30 13 6		A 1 waggon was entered & the other noted on the Stock register
5 8 12	4 - -				
21 8 12	8 - -	19 12 12	91 8 9		
22 2 13	4 - -				
26 4 13	4 - -				
29 4 13	4 - -				B These two consignments were sent by motor fallow & the cost paid to Company after taken out by her letter
		18 6 13	100 - -	Thro' [illegible]	

18

Statement showing the particulars of the Supply of fuel by [illegible]

Requisition by the Superintendent			Supply as per covers pendente			Quantity as per entry in Stock book		Amount due	
Date	Jo No	Quantity	Date	From No	quantity	Mds.	Tons	Rate	Amount
			10 4 13	1080	2 waggons				
					No 7574 2602				
					320 mds				
					172 + 224				
21 4 13	912	To send food fuel	"	"	W No 3089 + 2941	165	30 or 6 3		
			"	"	"	186	or 6 9		
			Total for April 13				13 2 Tons	Rs 8.	
					160 W No 3391				
			5/6 " 8 13	1147	1 waggon	190	or 7 0		
					160 W No 3298				
			"	"	"	170	or 6 2		
			"	"	"	193	or 7 0		
									265 13 -
			Total for May 13				20 2	do	99 13
									166 -
			Total for April May 13		1050 mds or 38 Ford Tons		33 4		
			"	"	"	0	14 86	do	118 14 -
			"	"	"	166	or 6.1		
			"	"	"	162	30 or 6 0		
			14 6 13	Not despatched	1	172	or 6 3		
			17/19 6 13	1316	3	179			
						190			
						182			
					164 30 W No 773		26 1		
			Md ab	Not despatched	1 or	162	10		
				allowed for	4 bullocks				
				Despatched on	for	160			
				23 6 13 absd	duty	160			
				into 2 0 6 13	after	161	or 24 6	do	582 3 10
						184			213 -
									339 3 10
			"	"	"		24 0	do	192 - -
			Total for June 13				107 96		
			Total for April May & June 13				141 36 Tons		

Railway Date	Amount of Contribution paid	Payment to contractor Date	Amount	How paid	Remarks.
					N B The figures entered in this
13-4-13					sink are those not brought on
16 4 13					the Stock Register but obtained
21 4 13	4 -	-			from the Railway Dept.
26 4 13	4 -				
— —					
— —					
— — — —	—		—		
7- 5-13					
7- 5- 13	- 4 -		—		
15 5 13	—				
26 5 13	4 -				
— do	4 -				
— — — —	—	— —	—	— —	—
— — — —	— —	—			
— — —					
— —		9 6 13	166		
— —					
— — — —	—	9 6 13	100	1 -	Balance of 18 13 - due
10 6 13	4 -	— —	—	—	
do -	4 -				
16 6 13	4 -				
21 6 13	12				
22 6 13					
22 6 13	4 -	—	—	—	—
24 6 13	16				
— — —	—	28 6 13	358	10	Balance of 18 13 - paid
— — —	—	30 6 13	192	- -	—
— — —	—	—	—	—	—
— — —	—	—	—	—	—

B Treasurer

Statement Showing the particulars of the Several Consignments of f

Course No & Railway receipt No	Date of Consignment	Waggon No	Weight in Mds	Railway freights	Date of Consignment of Freight & delivery of fuel	Name of pa by whom it was taken
23/15	10 4 13	754, 2602	320	29 3 -	13 4 13	Ron Kama
27/32	14 4 13	3089, 2941	172 + 221	27 6 + 5 5	16 4 13	do
29/38	17 4 13	8927	165 30	14 1	20 4 13	do
37/60	24 4 13	6088	186	15 9	26 4 13	do
58/92	5 5 13	3397	160	15 14	7 5 13	do
	do	3394	190	16 14	do	do
62/29	13 5 13	3298	160	13 11	15 5 13	do
71	23 5 13	3980	193	16 2	26 5 13	do
72	24 5 13	2641	170	14 7	do	do
78	5 6 13	2903	162 30	13 15	9 6 13	do
81	8 6 13	75-31	166	14 3	do	do
85	14 6 13	3969	172	14 10	16 6 13	Sadakat
87	17 6 13	3940	179			
		7620	190	47 8 -	19 6 13	do
		6276	182			
90/34	19 6 13	773	164 30	13 11 + 6	22 6 13	do
92	20 6 13	3570	162 10	13 15	do	do
93	22 6 13	2827	160			
		2881	160			
		8960	160			
		3517	185	58 9	24 6 13	do

work from Aramatta Female Asylum of Cossipore, by the Superintendent Industrial School Khana April to June 1913 III

Nos of Folio/pass	Date of entering in the Stock book	Remarks
	—	Not brought in Stock book
79/167		— do —
99/175	21 4 13	
100/178	26 4 13	— do —
43/183	7 5 13	— do
48/196	26 5 13	
47/196	— do —	
80/203	10 6 13	
79/203	— do —	
87/207	16 6 13	
75/209	21 6 13	Consignment received from Mahomed Sarb
		Not brought in Stock book
36/211	22 6 13	
77/213	24 6 13	

R K Sircar Supdt

Statement showing the particulars of the Supply of fuel by Contractors C/ B A

Requisition by the Superintendent			Despatcher Correspondence			quantity as per entry in stock book	Amounts due			Payment Freight
Date	To No	quantity	Date	From No	quantity		Rate	amount		Amount
						C/ B A Rahmon & Co's				
			15 4 12	598	3 waggons	18 93 Lbs	R 8	151	7 -	43
								- 57		
								94	6 -	
7 11 12	324	3 waggons	"	"	"	12 84½ Lbs for 2 waggons	do	102	12 9	29
								- 40	- -	
								62	12 9	
							C/	Syed Hussain		
Telegram to Subba Rao Y. Bangalore to send fuel										
Missed, on	13 9 13		18 9 13	1 Wagon	2	166 40 Mds				28
						168 30 "				
			22 9 13	266	2	172 "				28
						167 "	R 8	198 -		
								- 76 4		
								121	12 -	
							C/	D Swamy Hussa		
Telegram to Subba Rao Send fuel		on 17 11 13	"	"	"	910 Mds	R 8	267	7	76
								- 76	7	
								191	- -	
						Mds Seers 327-10				
						165 20				43
						165 20				d 17
						162 20				14
						166 - 20	do	201	5	14

Legd Assistant's Closet (3) Thomason & Brothers

112

Amount of Cash Received per Pound	Payment to Contractor: Date	Payment to Contractor: amount	Payment to Contractor: Stores sent	Remarks
13 8 -				
	21 12 12	94 6	Cash Items	Transfer on Bangalore Ord Depy.
10 8 -				
-	25 3 13	62 12 9		Receipt wanting
8 - -				
8 -				
3 - -				
carriage				
	27 9 13	121 12 -		Payment made Hubbas Rao and Receipt of Ramiah Somlan
20				
	26 11 13	191 - -	R Transfer	
16 -				Those entries were not recorded in the Stock Book, but got from Voucher Book
5 8 -				
4 - -				
	10 2 14	201	5 -	

H Thomason Jr

IV

Receipts, issues and balances during April May & June 1913

Number & date	Opening Balance	Receipts	Total	Issues	Closing balance	Remarks
1st April 1913	2 06	— —	2 06	—	2 06	
2nd to 18th do	2 06	11 8	13 86	9 0	4 86	
19th to 19th do	4 86	4 9	9 76	2 5	7 26	
20th to 24th	7 26	8 1	15 36	4 5	10 86	
25th	10 86	—	10 86	—	10 86	
26th	10 86	16 6	27 46	2 5	24 96	
27th & 28th	24 96	—	24 96	—	24 96	
29th	24 96	12 2	37 16	—	37 16	
30th	37 16	—	37 16		37 16	
1st May 13	37 16	18 5	55 66		55 66	
2nd to 6th do	55 66		55 66	7 0	48 66	
7th May 13	48 66	7 0	55 66		55 66	
Issues up to 25th	55 66	—	— do	26 0	29 66	
26th May 13	29 66	13 2	42 86	2 5	40 36	
Issues to 30th	40 36	—	40 36	9 5	30 86	
31st up to 8th June	30 86		30 86	9 5	21 36	
9th June 13	21 36	14 86	36 22		36 22	
10th do	36 22	12 1	48 32	—	48 32	A.
11th do	48 32		48 32		48 32	
12th do	48 32		48 32	2 5	45 82	
up to 15th June 13		Less than receipts for issues				
16th June 13	45 82	6 3	51 12	2 5	49 62	
17th to 19th do	49 62		49 62		49 62	
20th June 13	49 62		49 62	2 5	47 12	
21st do	47 12	20 1	67 2	—	67 22	
22nd do	67 22	6 0	73 22		73 22	
23rd do	73 22		73 22	2 5	70 72	
24th & 25th	70 72	24 6	95 32		95 32	
26th do	95 32	—	95 32	3 0	92 32	
27th to 29th	92 32		92 32	—	92 32	
30th June 13	92 32	44 0	116 32	3 0	113 32	
Total		200 26		99 0		

V

114

— Statement Showing The opening balance monthly receipts & issues & closing balance of fuel for 1912 13

Months	Opening balance Tons.	Receipts Tons	Total Tons	Issues Tons	Closing balance Tons
July 12	277	-	277	110	167
August	167	1831	3501	150	2001
Septr	2001	130	3301	160	1701
Octr	1701	140	3101	275	351
Novr	351	2843	3194	310	94
Decr	94	3403	3524	2750	774
January 13	774	190	2674	235	324
February	324	2202	2526	200	526
March	526	213	2656	2450	206
April	206	5330	5536	1850	3716
May	3716	387	7586	4500	3086
June	3086	10796	13882	2550	11332
Total		37062		28	

W Green Jnr

V a

Statement Showing the opening balance, monthly receipts & issues & closing balance of for for 1910-11

Month	opening balance Tons cwts	Receipts Tons cwts	Total Tons cwts	Issues Tons cwts	Closing balance Tons cwts	
July 10	15-10	21-14	37-4	8-12	28-12	
August	28-12	34-13	63-5	13-	50-5	
Septr	50-5	57-3	107-8	12-	95-8	
Octr	95-8	44-7	139-15	8-	131-15	
Novr	131-15	44-16	176-11	16-	160-11	
Decr	160-11	13-11	174-2	12-10	161-12	
Jany 14	161-12	21-11	183-3	7-10	175-13	
Febry	175-13	26-6	201-19	7-10	194-9	
March	194-9	24-15	219-4	13-4	206-	
April	206-	24-12	230-12	7-12	223-0	
May	223-0	36-9	259 9	23-10	235-19	
June	235-19	5-18	241-17	18-10	223 7	
Total	1678-14	358-15		147 18		Total = 1678 months Dry Percentage 4 9

The actual balance on hand on the 30th June 1911 was 140 tons and the remaining 83-7 is accounted for as drayage and wastage

W Green Jnr

V 6-

- Statement showing the opening balance, monthly receipts + issues + closing balance of Coal for 1911-12

Month	Opening balance Tons. Cwts	Receipts Tons Cwts	Total Tons Cwts	Issues Tons Cwts	Closing balance Tons Cwts	Remarks
July 11	140-0	-	140-	1--10	127-10	-
August	1-7-10	15-10	143-	20-0	123-0	
Sepbr	123-0	- -	123-0	14- -	109-	
October	109-	17-0	126-0	18-0	108-	
Novr.	108	10-4	118-4	10-10	107-14	
December	107-14	10-10	118 4	15-10	102 14	
January 12	102 14	10-14	113-8	12-18	100-10	
February	100-10	-	100-10	11-0	89-10	
March	89-10	- -	89-10	8-10	81-0	
April	81-0	6-17	87-17	7-10	80-7	
May	80-7	19-7	99-14	21-10	78-4	
June	78 4	-	78-4	14-0	64-4	
Total	1247 9	90-2		165-18		Total 1247 tons from Drysage on 36 30 Percentage - 2 9.

The actual Stock on hand on Requirement on the 30 by June 12 is record as 27 7 tons & the remaining 36 3 tons is accounted for by drysage on wastage

IV C—

Statement showing the opening balance, monthly receipts, issues and closing balance of fuel for 1913-14

Months	Opening balance Tons	Receipts Tons	Total Tons	Issues Tons.	Closing balance Tons	Remarks.
July 13	68 5*		68 5	19 0	49 5	... difference between the closing balance for 12 13 & the opening balance for July 13 is 44 0 Ton as said other were kept altogether.
August	49 5		49 5	34 0	15 5	
Septr	15 5	24 75	40 -5	16 5	23 75	
October	23 75	-	23 75	12 0	11 75	
November	11 75	33 4	45 15	7 0	38 15	
December	38 15	-	38 15	24 0	14 15	
January 14	14 15	24 4	38 53	20 5	18 05	
February 14th to 28th	18 05	6 1	24 15	2 5	21 65	The fuel that was said to have been used over 6 Tons was only 6 5

18 Sree Jayas

Statement showing the receipts of fuel as per store Register 1912 VI 11 4/3

Date	No of Waggons	Weight in Mds	Weight in Tons	By whom Supplied	Remarks
5 8 12	1	168 20			
21 8 12	2	359	18 31	Emangatha Khan of Closepet	
8 9 12	Local		13 1	Godeva Manohar	
1 10 12	do		3	do	
18 10 12	do		11 7	do	
15 11 12	3		18 93	B A Rahiman & co of Bangalore	
27 12 12	2		12 8	do	
4 1 13	Local		9 5	Godeva Manohar	Actually received in Nov as per Voucher
6 1 13	do		21 5	do	do in Dec
4 2 13	do		19 0	do	do January
22 2 13	1		6 02	Emangatha Khan	
	Local		16	Godeva Manohar	
18 3 13	do		3 3	Munisamy Mudaliar	
25 3 13	do		7 5	do	B
31 3 13	do		5 7	do	
3 4 13	do		4 8	do	This was received in March
15 4 13	do		4 5	do	
do	do		7 3	do	
19 4 13	do		4 9	do	
21 4 13	1	165 30	6 3	Semanta Singh	
24 4 13	Local		1 8	Munisamy Mdr	
26 4 13	do		2 2	do	
26 4 13	1	202	7 5	Emangatha Khan	
do	1	186	6 9	Semanta Singh	
29 4 13	Local		5 7	Munisamy Mdr	
do	1	179	6 5	Emangatha Khan	
1 5 13	Local		18 5	Godeva Manohar	
7 5 13	1	190	7 0	Semanta Singh	
6 5 13	1	170	6 2	do	
do	1	193	7 0	do	
9 6 13	2		14 86	do	
10 6 13	1	166	6 1	do	
do	1	162 30	6 0	do	
16 6 13	1	172	6 3	do	
21 6 13	3	179 190 182		do	
22 6 13	1	162	26 1	do	

PTO

Date	No of Waggons	Weight in Mds	Weight in Tons	By whom Supplied	Remarks
24-6-13	4	665	24-6	Hemath Singh	
30-6-13			24-0	do	
Total			370-62		

Hemath Singh	141 36
Eraiyath Khan	38 33
Rahman do	31 73
Gideon Maistry Local	111 5
Munusamy Pdr do	47 7
Total	370 62

Name	April	May	June	Total	
Munusamy Pdr	264			264	
Gideon Maistry		185		185	
Hemath Singh	132	202	10796	14136	
Eraiyath Khan	140			140	
Total	536	387	10796	20026	

VI a

Statement Showing the receipts of fuel as per Stock Register for 13 14

Date	No of Waggons	Weight in Lbs	Weight in Tons	Where from Supplied	Remarks
20 9 13	2	16620		Lyes Hassam & Co Chepel	
"	"	16830		do	
23 9 13	2	172	24 75	do	
		167			
6 11 13	5	910	33 4	D Greenbury & Brothers	
7 1 14	4	32710			These entries were not recorded in the Stock register but got from voucher books.
"	"	16520		do	
29 1 14	4	16630	24 4		
6 2 14	1	16220	6 1	do	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

W Green Jun

VI

Settlement showing the receipts of fuel as per stock Register for 1911-12

Date	No of waggons	Weight in Mds	Weight in Tons	By whom Supplied	Remarks
8-8-11	1	170	6-3	Erayathukkan	
8-8-11	1	252 10	9 2	do	
10 10 11	2	463	17 1	do	
3 11 11	Local		-7	Siddiah	
23 11-11	1	204-0	7 5 L	Erayathukkan	
3-1-11	local		10 5	Vasudevapillay	
2-1-11	do		1 9	Bonah	
13 1 12	do		-9 5	Vasudevapillay	
do	do		5-85	do	
3-4-12	1	168	6-17	Erayanthukkan	
2-5-12	Local		19-7	Pulleyarda	
Total			89 88		

Abstract

Erayathukkan 46-28

Pulleyarda 19-7

Siddiah 2-7

Vasudevapillay 19 3

Bonah 1 9

Total 89 88

VI C

Statement showing the receipts of fuel as per Stock Registers of 1910-11

Date	No. of waggons	Weight in Mds	Weight in Tons	Registers supplied	Remarks
6-7-10	1	188 15	6-12 cwts	Emayathkhan of Closepet	
8-7-10	1	228	8-3	do	
8-7-10	1	190	6-19	do	
5 8 10	1	277 30	10-3	do	
8 8 10	Local	—	0-18	Jasper Sahb	
9-8 10	1	195 —	7-3	Emayathkhan	
16 8 10	Local		1-12	Name not entered in (Jasper Sahb)	
27 8 10	1	214	7-17	Emayathkhan	
31 8 10	1	191-10	7-0	do	
5 9 10	1	218 15	8-0	do	
12 9 10	1	199	7-6	do	
16 9-10	—	187	13-9	do	
23-9 10	3	179 15 194 25 227 10 190	22 9	do do	
26 9 10	1	162 35	5-19	do	
1-10 10	2	252-0 194-0	16-7	do	
6-10-10	2	196 197 30	14-9	do	
26 10 10	1	194	7-2	do	
28-10 10	1	188	6-9	do	
5-11-10	2	198 199-35	14-11	do	
do	3	241- 201 195	23 9	do	
do	1	187-30	6-17	do	
30-12-10	2	190- 180-	13-11	do	
3-1-11	1	179 30	6-11	do	
16 1-11	1	187	6-17	do	
23 1 11	1	222 10	8-3	do	
13 2 11	2	141 137	10-4	Semappa - Mandya	
24 2 11	1	162-15	6-0	Emayathkhan of Closepet	
do	2	142 134	10 2	Semappa - Mandya	
1-3-11	2	160 139 10	16-18	do	
4 3 11	1	161			
9-3 11	Local		2-14	S Vasudevapillay	
21 3 11	do		5-3	do	

PTO

Date	Roof wagons	Weight in Mds	Weight in Tons	By whom Supplied	Remarks
3-4-11	2	138 34		Ennayatth Khan	
		131	9-18		
4-4-11	1	225	8-4	Seenapa-Mendya	
10-4-11	1	175 5	6-10	do	
2-5-11	2	162 30			
		170 20	12-8	Ennayatth Khan	
12-5-11	1	180	6-12	do	
19-5-11	1	160 35	5-17	do	
25-5-11	1	160	5-16	Seenapa-Mendya	
31-5-11	1	160 20	5-16	do	
8-6-11	1	161-20	5-18	do	
Totals			35-5-15		

	Tons-cwts
Ennayatth Khan	275-20
Seenapa Mendya	69-8
Jupes Sab-Local	2-10
5 Vanniya pattu do	7-17
	35-5-15

Appendix I

Extract of letter No 1080 dt 10 4 13 from Hemalatha 12 4
acknowledged by the Superintendent Smt M G
Ramachandrarao on 11 4 13

ಇಲ್ಲಿಗೆ ಸೇರಿದ ಒಂದು ಪತ್ರ ಬಂದಿದೆ. ಅದರಲ್ಲಿ ಬರೆದಿರುವ ವಿಳಾಸ ಈ ಕೆಳಗಿನಂತಿದೆ. ಅವರ ದೂರವಾಣಿ ಸಂಖ್ಯೆ 754-2602, ಎಂದು ಬರೆದಿದೆ. ಅವರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸವನ್ನು ಕಾರ್ಡಿನಲ್ಲಿ ಬರೆದಿಟ್ಟುಕೊಳ್ಳಿ. ಅವರಿಗೆ ಪತ್ರ ಬರೆಯಿರಿ.

JB

Appendix II 173

Extract of letter No 174 dt 13 & 12 to Amaya Thana of Chitorepet-

"ಇನ್ನು ಸದರಿ ಫಲ ಕಾಲದಲ್ಲಿ ಕಳಿಸಿಕೊಡುವ ಅಡಿಕೆಯು ಚೆನ್ನಾಗಿರಬೇಕು ಕಳಪೆ ಅಡಿಕೆಯನ್ನು ಕಳಿಸಿದಲ್ಲಿ ಅದಕ್ಕೆ ಕ್ರಯವನ್ನು ಕೊಡಲಾಗುವದಿಲ್ಲ ಚೆನ್ನಾಗಿರುವ ಅಡಿಕೆಯನ್ನು ಕಳಿಸಿದಲ್ಲಿ ನೂರು ರೂಪಾಯಿಗಳಿಗೆ ಕ್ರಯವನ್ನು ಕೊಡಲಾಗುವದು"

Extract of letter No 670 dt 11 4 11 to Seemashe of Mandya

Stating that fuel was not good and the amt of hundred Rupees will be paid and if good fuel is sent it will be accepted"

18

Appendix III 176

Extract of letter No nil (not registered) from Hemal Singh to the Superintendent who has acknowledged its receipt and dated 23 6 1913 and altered it into 20 6 13

[illegible]

Appendix IV

Extract of docket No 1098/21613 issued by the Head master of the Industrial School apparently under the orders of Mr M G Ramachendrakao to Hemalatengh

[illegible]

[illegible]

Initialled by Mr M G R Rao

Under V

126

Copy of a written statement given by Hemalatsingh in the presence of the Asstt Comptroller Lur B Sreenivasa Iyengar on 10 3 14 at Chaspet-

"ಹಿಂದಿನ ಸಲ ನಾನು ಹೇಳಿದಂತೆ ಇಂದು ಬೆಳಿಗ್ಗೆ ಸುಮಾರು ೧೦ ಗಂಟೆಗೆ ನಾನು ಮತ್ತು ನನ್ನ ಹೆಂಡತಿ ಮಕ್ಕಳು ಚಾಸ್ಪೇಟೆಗೆ ಹೋಗಿದ್ದೆವು. ಅಲ್ಲಿ ಸಂತೆಯಲ್ಲಿ ಸಾಮಾನುಗಳನ್ನು ಕೊಂಡುಕೊಳ್ಳುತ್ತಿದ್ದಾಗ ಸಾಯಂಕಾಲ ೪ ಗಂಟೆಯ ಸುಮಾರಿಗೆ ಸಿಪಾಯಿಗಳು ಬಂದು ನನ್ನನ್ನು ಕರೆದುಕೊಂಡು ಹೋಗಿ ಕಚೇರಿಯಲ್ಲಿ ಕೂಡಿಸಿದರು. ಆಗ ಅಲ್ಲಿ ಸಾಹೇಬರು ಇರಲಿಲ್ಲ. ಸಾಹೇಬರು ಬಂದ ಮೇಲೆ ನನ್ನನ್ನು ಕರೆಸಿ ಕೇಳಿದರು. ಆಗ ನಾನು ಹೇಳಿದೆ. ಸಾಹೇಬರು

under VI 129

Extract of letter No 807 & 8 3 13 to Rahumandc of Bangalore

You did not send fuel as promised and thus caused much loss to us if the matter is Reported to the Inspector General of Education You may be held responsible for the loss incurred

Extract of letter No 808 & 8 3 13 to Ramanatha Rha of Closepet

" ಕ್ಲೋಸ್‌ಪೇಟೆ ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರ್ ಆಫೀಸಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕಳೆದ ಎರಡು ತಿಂಗಳಿಂದ ಪ್ರತಿ ತಿಂಗಳೂ ಸಹ ಸಬ್ ರಿಜಿಸ್ಟ್ರಾರ್ ಆಫೀಸಿಗೆ ಸರಬರಾಜು ಮಾಡಬೇಕಾಗಿದ್ದ ಸೀಮೆಎಣ್ಣೆಯನ್ನು ಸರಬರಾಜು ಮಾಡಿರುವುದಿಲ್ಲ

Annexure VII

ಹೆಚ್ಚುವರಿ ಕಾರ್ಯಪಾಲಕ ಅಭಿಯಂತರರು (ಪ್ರ)
ಕಾವೇರಿ ನೀರಾವರಿ ನಿಗಮ ನಿಯಮಿತ
ಕೆ.ಆರ್.ಎಸ್. ಅಣೆಕಟ್ಟು

ದಿನಾಂಕ: 3-2-14

Copy

ಸನ್ನ ಸಂಖ್ಯೆ: ಕಾನಿನಿ/ಕೆ.ಆರ್.ಎಸ್/ಎಸ್.ಇ-1/ಎ.ಇ.ಇ-1/ಸಿ-1/ಸಿ-1/2013-14/

ವಿಷಯ: ಕೆ.ಆರ್.ಎಸ್. ಅಣೆಕಟ್ಟೆಯ ಮೇಲ್ಭಾಗದಲ್ಲಿ ಬೃಂದಾವನ ಉದ್ಯಾನವನ ಅಭಿವೃದ್ಧಿ ಕಾಮಗಾರಿಯ ಕಾರ್ಯಾದೇಶ ಪತ್ರ ಹಾಗೂ ಕಾಮಗಾರಿಯನ್ನು ಪ್ರಾರಂಭಿಸುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: 1) ಕಾವೇರಿ ನೀರಾವರಿ ನಿಗಮ ನಿಯಮಿತ ಕೆ.ಆರ್.ಎಸ್. ಅಣೆಕಟ್ಟು ಇವರ ಜ್ಞಾಪನ ಸಂಖ್ಯೆ: ಕಾನಿನಿ/ಕೆ.ಆರ್.ಎಸ್/ಎಸ್.ಇ-1/ಎ.ಇ.ಇ-1/ಸಿ-1/ಸಿ-1/2013-14/ 288 ದಿನಾಂಕ 30-6-13

2) ಕಾವೇರಿ ನೀರಾವರಿ ನಿಗಮ ನಿಯಮಿತ ಕೆ.ಆರ್.ಎಸ್. ಅಣೆಕಟ್ಟು ಇವರ ಜ್ಞಾಪನ ಸಂಖ್ಯೆ: ಕಾನಿನಿ/ಕೆ.ಆರ್.ಎಸ್/ಎಸ್.ಇ-1/ಎ.ಇ.ಇ-1/ಸಿ-1/ಸಿ-1/2013-14/ 307 ದಿನಾಂಕ 9-6-13

ಮೇಲ್ಕಂಡ ವಿಷಯ ಮತ್ತು ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕೆ.ಆರ್.ಎಸ್. ಅಣೆಕಟ್ಟೆಯ ಮೇಲ್ಭಾಗದಲ್ಲಿ ಬೃಂದಾವನ ಉದ್ಯಾನವನ ಅಭಿವೃದ್ಧಿ ಕಾಮಗಾರಿಯನ್ನು ಕೈಗೆತ್ತಿಕೊಳ್ಳಲು ಸರ್ಕಾರದಿಂದ ಆಡಳಿತಾತ್ಮಕ ಅನುಮೋದನೆ ಹಾಗೂ ತಾಂತ್ರಿಕ ಅನುಮೋದನೆಯನ್ನು ಪಡೆಯಲಾಗಿರುತ್ತದೆ. ಸದರ

Appendix VIII

Extract from para 12 of the last article of the accounts of the Industrial School at Ellgrove

12 Stock book of Raw materials

The procedure for carrying forward the balances of articles at the end of a year into the next years Stock books is very defective, and indeed opens a wide door for fraud. The opening balances carried forward are not the closing balances of the previous years books but are stated to represent the actual quantities found on verification by the Superintendent on the 18th July of the new year. No reconciliation is effected between the book figures and the actual stock nor is any satisfactory explanation recorded in the books for differences noticed. It was not stated whether the differences noticed between the book

Inclose amount the actual cost as near as
can be ascertained each year since reported
to the Inspector General's Office of
his orders otherwise to adjust them

× × × × ×

× × - - - - -